

PORTSMOUTH PUBLIC SCHOOLS

PORTSMOUTH, VIRGINIA

**BUDGET FOR
2008-2009**



Adopted by the
School Board
May 15, 2008

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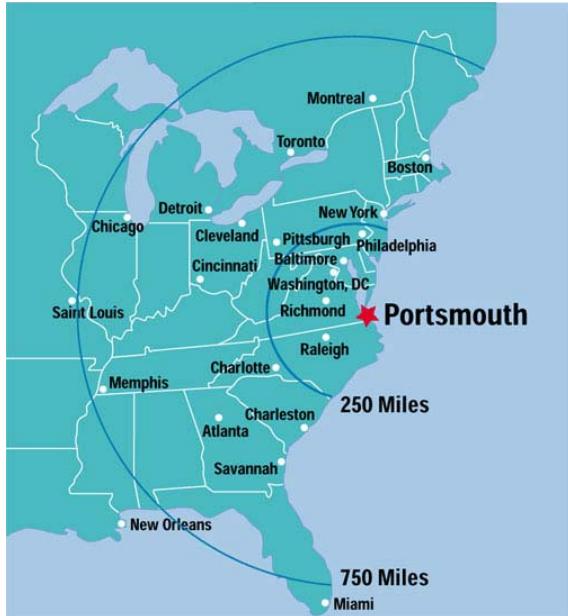
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INTRODUCTORY SECTION

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PORPSMOUTH, VIRGINIA



Portsmouth's small-town atmosphere is a pleasant contrast to its metropolitan Hampton Roads location. Tree-lined streets lead toward the picturesque downtown waterfront – the center of the city's many activities, and its heart.

- Economic incentive programs include Empowerment Zone, Enterprise Zone, Foreign Trade Zone, Historic Tax Credits and HUB Zone
- Home to Norfolk Naval Shipyard (one of the nation's oldest and largest), Naval Medical Center Portsmouth (the nation's oldest and continuously operating hospital, military or civilian) and the U.S. Fifth District Coast Guard Command
- Six business parks
- Mild, four-seasons climate
- Mile Marker Zero on the Intracoastal Waterway
- Neighboring cities include Chesapeake, Norfolk, Suffolk and Virginia Beach
- Port of Hampton Roads – third-busiest east coast port*
- Strategic location 18 miles from open sea
- Unequalled hometown lifestyle

*American Association of Port Authorities



EXECUTIVE SUMMARY

Portsmouth Public Schools is pleased to present the 2008-2009 budget. It is our pleasure to fully communicate how our resources are used. Our budget fiscal year is July 1 thru June 30. Our budget must be approved and adopted by our School Board.

Accurately forecasting revenue may well be the most difficult piece of budgeting. Our Revenues are determined by the Governor's Budget, Portsmouth's Composite index, our average daily membership, City Council annual appropriation and Federal Funding.

Our major expenditures are salaries, employee retirement, and health insurance. We were able to fund the opening of a new Parkview Elementary, expansion of Victory Elementary and complete implementation of our new Financial HR/Payroll system.

Our budget document has been prepared to meet the criteria for the Meritorious Budget Award. This document is divided into four sections, Introductory, Organizational, Financial and Informational.

MISSION STATEMENT

The mission of the Portsmouth Public Schools is to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence.

VISIONS

- Strong Board Leadership
- Committed and Supportive Parents
- High Quality Graduates
- Value Added Programs
- Exemplary student citizens

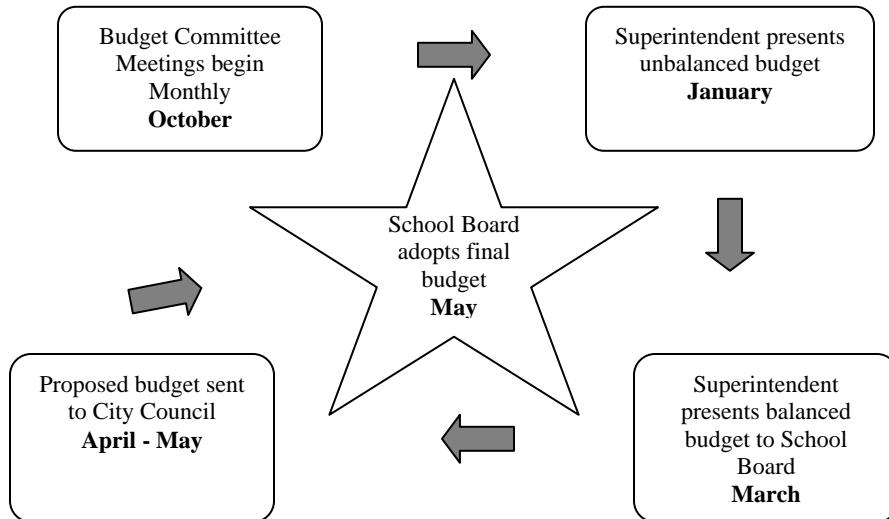
GOALS AND INITIATIVES

The School Board and Administrators have identified multiple goals and objectives within each vision, these are goals discussed in the 2007-17 Comprehensive Plan.

BUDGET PROCESS

Portsmouth Public Schools is committed to funding the needs of its students and staff. The needs can only be met with appropriate funding. October begins the process of accepting requests from our schools and departments. The amount of revenue received will determine if we are able to fund all requirements.

Our Budget Committee met to determine appropriate funding for the 2008-2009 School Year.



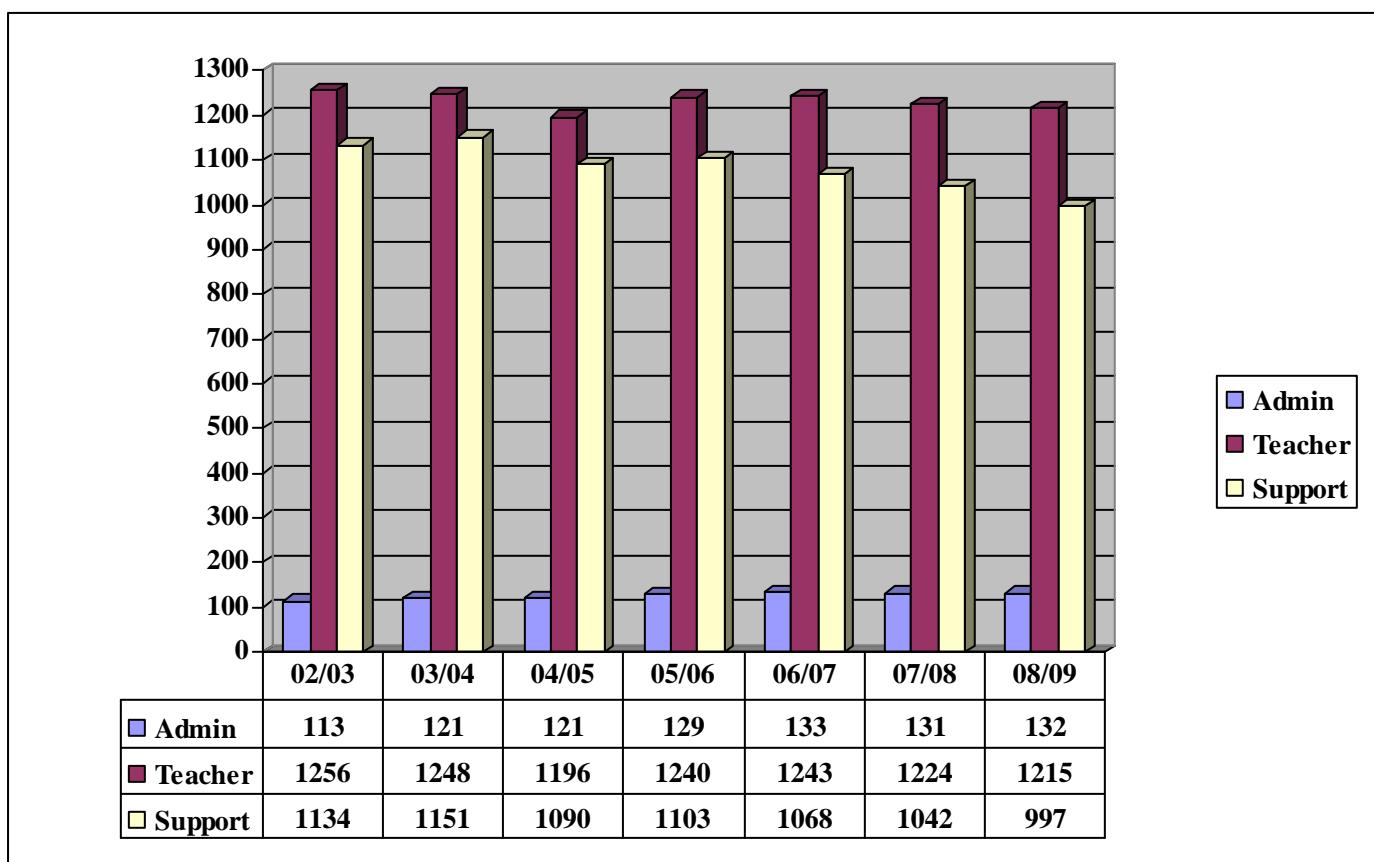
Significant Changes in the Budget Process

The most significant change to our budget process has been utilizing the Budget Module of our new financial software (MUNIS). This system has ultimately created a paperless process for our schools and departments. This system has also allowed our users to follow the status of their requests through the budget process.

Allocation of Human and Financial Resources

Portsmouth Public Schools allocates employees based on student enrollment. The pupil population determines staffing needs at each location within our district. Non salary related expenses are determined based on a per pupil allocation multiplied by the number of estimated students at each school.

The following graph demonstrates Portsmouth Public Schools commitment to apply the bulk of our funding to adequately staff our schools and centers.



Graph reflects active full time employees only

Revenues

Portsmouth Public Schools receives revenues from Local, State and Federal agencies. Our State monies are determined by our Average Daily Membership (ADM) and composite index. Portsmouth Public Schools reports the following major governmental funds:

State Sales Taxes - revenues represent 1% (an additional 1/8% is dedicated to the state portion of basic aid) of the educational component of the tax that is distributed to all school districts. This is a formula-driven allocation which is based upon the number of children who reside in Portsmouth.

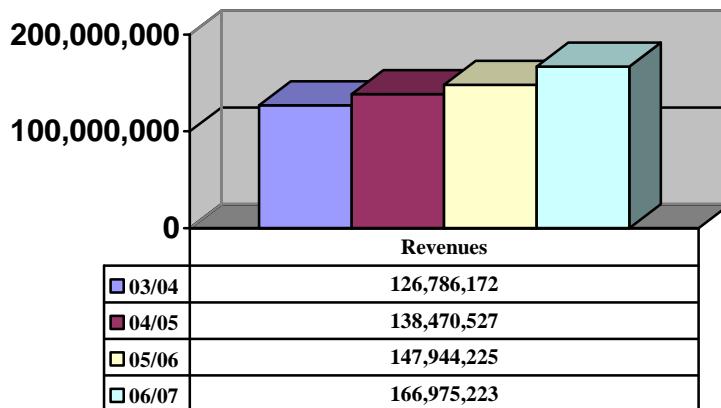
State School Funds - consist of the Standards of Quality (SOQ) payments, incentive funds, and categorical amounts established by the State General Assembly.

Federal Funds - primarily consists of Impact Aid which is funding from the United States Government for the loss of tax revenue given that federal property is not subject to local and State taxes.

City Funds - consist of monies appropriated by the city.

Other Funds - consist of monies from rents, summer school, rebates and refunds.

Total revenues received by Portsmouth Public Schools based on our Financial Annual School Report (ASR) over the past four years are shown in the following graph.



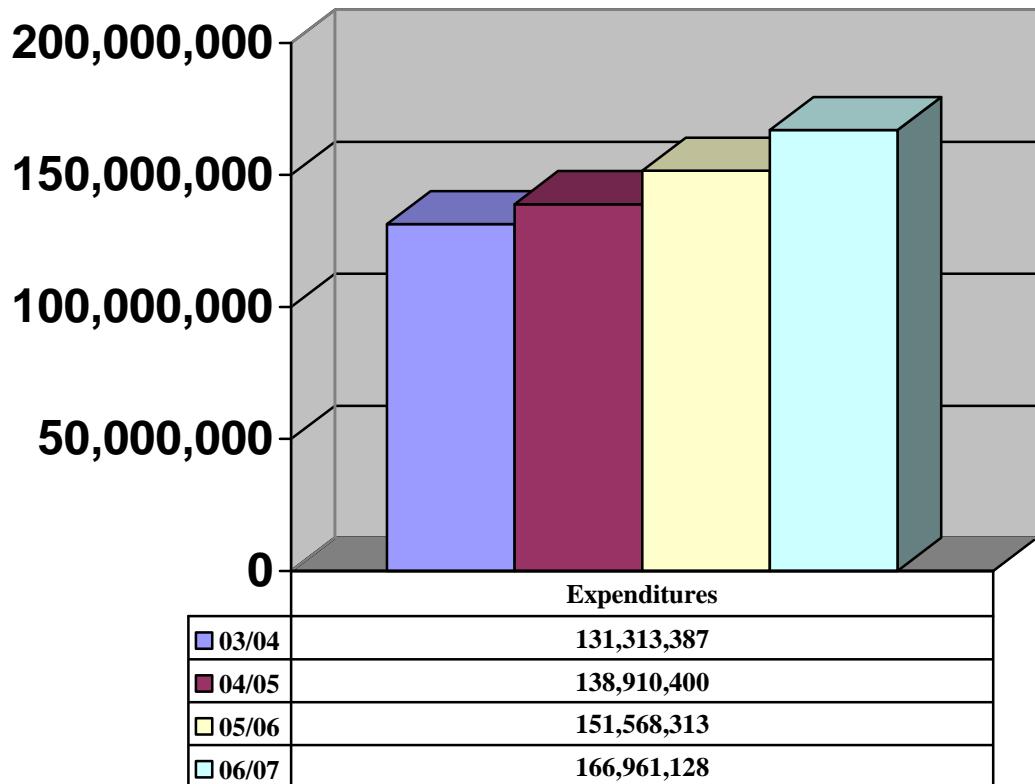
Source: Comprehensive Annual Financial Report, PPS

Expenditures

The major expenditure incurred by Portsmouth Public Schools is our salaries and benefits. These expenses make up approximately 80% of our budget. Our district continues to upgrade technology by increasing the number of Smart Boards for our teachers and creating a family notification system. Channel 47 will be converted from analog to high definition in preparation for February 2009 nation-wide television change over.

Portsmouth Public Schools has significantly increased teacher salaries to be more competitive in Hampton Roads. In 2006-2007, teacher salaries were increased by 8%, 2007-2008 4.8%, and 2008-2009 4%. Portsmouth Public Schools has converted all custodians to 12 month positions.

Actual expenditures for the previous four years are shown below.

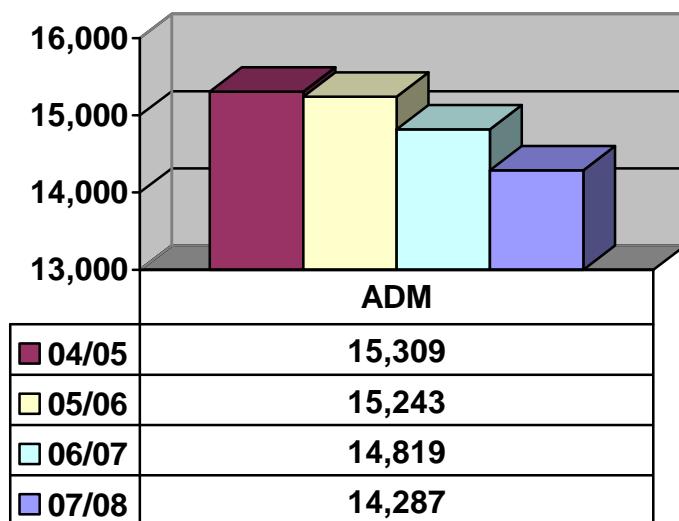


Source: Comprehensive Annual Financial Report, PPS

The General Fund of the School Board Operating Budget is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system. The Print Shop Fund accounts for the revenues and expenditures needed for the operation of the Portsmouth City Public Schools' Printing Center. The Construction fund is used to account for financial resources to be used for the construction or renovation of buildings. The Textbook fund records revenues and expenditures for textbooks. Historically, the General Assembly authorizes the Textbook fund balance to be carried forward each fiscal year. The grant fund provides assistance for particular program purposes of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional programs. The Risk Management fund funds all insurance premiums and workers' compensation claims for which the School Board is liable. The Cafeteria fund is a special revenue fund that supports food services operations at the division's schools.

Enrollment History and Staffing

Enrollment (as measured by Average Daily Members - ADM) has been declining for several decades. Based on this decline Portsmouth Public Schools has had to reduce positions within our Operating Budget.



Portsmouth Public Schools is committed to staffing classrooms based on Virginia Standards of Quality. All staffing is done on a school by school basis using ADM and by grade level or for secondary schools, class enrollment. Portsmouth Public Schools is committed to having highly qualified staff.

Portsmouth Public Schools has made significant strides to obtain and retain highly qualified teachers. The Instructional Personnel Licensure Report (IPAL) indicates a major improvement over the past 2 years.

| YEAR | % of Highly Qualified Teachers |
|-----------|--------------------------------|
| 2004/2005 | 94.09% |
| 2005/2006 | 93.10% |
| 2006/2007 | 97.47% |
| 2007/2008 | 98.51% |

**MULTI YEAR COMPARISON
OF
REVENUE**

| REVENUE CATEGORIES | 2006-07* | 2007-08* | 2008-09 |
|---------------------------------|--------------------|--------------------|--------------------|
| | Budget | Budget | Budget |
| REVENUE FROM STATE SCHOOL FUNDS | 81,751,893 | 82,425,698 | 87,537,740 |
| REVENUE FROM FEDERAL FUNDS | 660,000 | 845,000 | 660,000 |
| REVENUE FROM CITY FUNDS | 42,683,991 | 49,791,970 | 49,791,970 |
| REVENUE FROM STATE SALES TAX | 13,617,694 | 12,926,730 | 12,846,153 |
| REVENUE FROM OTHER FUNDS | 675,000 | 765,000 | 950,000 |
| TOTAL REVENUE | <u>139,388,578</u> | <u>146,754,398</u> | <u>151,785,863</u> |

**MULTI YEAR COMPARISON
OF
EXPENDITURES**

| EXPENDITURES CATEGORIES | 2006-07* | 2007-08* | 2008-09 |
|----------------------------------|--------------------|--------------------|--------------------|
| | Budget | Budget | Budget |
| GENERAL FUND | 139,388,578 | 146,754,398 | 151,785,863 |
| REPROGRAPHICS FUND | 985,456 | 956,619 | 896,280 |
| CAFETERIA FUND | 6,540,000 | 7,272,000 | 6,795,350 |
| GRANTS FUND | 18,954,073 | 19,253,830 | 17,667,096 |
| RISK MANAGEMENT & INSURANCE FUND | 1,172,542 | 1,509,811 | 1,655,702 |
| TEXTBOOK FUND | 1,504,200 | 1,464,088 | 1,659,280 |
| TOTAL EXPENDITURES OF | <u>168,544,849</u> | <u>177,210,746</u> | <u>180,459,571</u> |

*Source: Operating Budget Book 2007-2008

PORPSMOUTH PUBLIC SCHOOLS

801 Crawford Street
Portsmouth, Virginia 23704

SCHOOL BOARD MEMBERS

Mr. James E. Bridgeford, Chair
Mrs. Linda A. Ridenour, Vice Chair
Dr. Elizabeth Daniels, Member
Mr. James M. Hewitt, IV, Member
Mr. Edward P. McCabe, Member
Mr. B. Keith Nance, Sr., Member
Mrs. Jean H. Shackelford, Member
Dr. Mark M. Whitaker, Member
Mrs. Costella B. Williams, Member



**PORPSMOUTH PUBLIC SCHOOLS
2008-2009**

| <u>SCHOOL</u> | <u>ADDRESS</u> |
|--------------------------------------|---------------------------------|
| Brighton Elementary School | 1100 Portsmouth Boulevard 23704 |
| Churchland Academy Elementary School | 4061 River Shore Road 23703 |
| Churchland Elementary School | 5601 Michael Lane 23703 |
| Churchland High School | 4301 Cedar Lane 23703 |
| Churchland Middle School | 4051 River Shore Road 23703 |
| Churchland Primary School | 5700 Hedgerow Lane 23703 |
| Cradock Middle School | 21 Alden Avenue 23702 |
| D.A.C. Center | 401 West Road 23707 |
| Douglass Park Elementary School | 34 Grand Street 23701 |
| Hodges Manor Elementary School | 1201 Cherokee Road 23701 |
| I. C. Norcom High School | 1801 London Boulevard 23704 |
| James Hurst Elementary School | 18 Dahlgren Avenue 23702 |
| Lakeview Elementary School | 1300 Horne Avenue 23701 |
| Mt. Hermon Preschool Center | 3000 North Street 23707 |
| New Directions at Stephen H. Clarke | 2801 Turnpike Road 23707 |
| Olive Branch Elementary School | 415 Mimosa Road 23701 |
| Park View Elementary School | 260 Elm Avenue 23704 |
| Simondale Elementary School | 132 Byers Avenue 23701 |
| Emily Spong Preschool Center | 2200 Piedmont Avenue 23704 |
| John Tyler Elementary School | 3649 Hartford Street 23707 |
| Victory Elementary School | 2828 Greenwood Drive 23701 |
| William E. Waters Middle School | 600 Roosevelt Boulevard 23701 |
| Westhaven Elementary School | 3701 Clifford Street 23707 |
| Woodrow Wilson High School | 1401 Elmhurst Lane 23701 |



City of Portsmouth



SCHOOLS & CENTERS

Hampton Roads

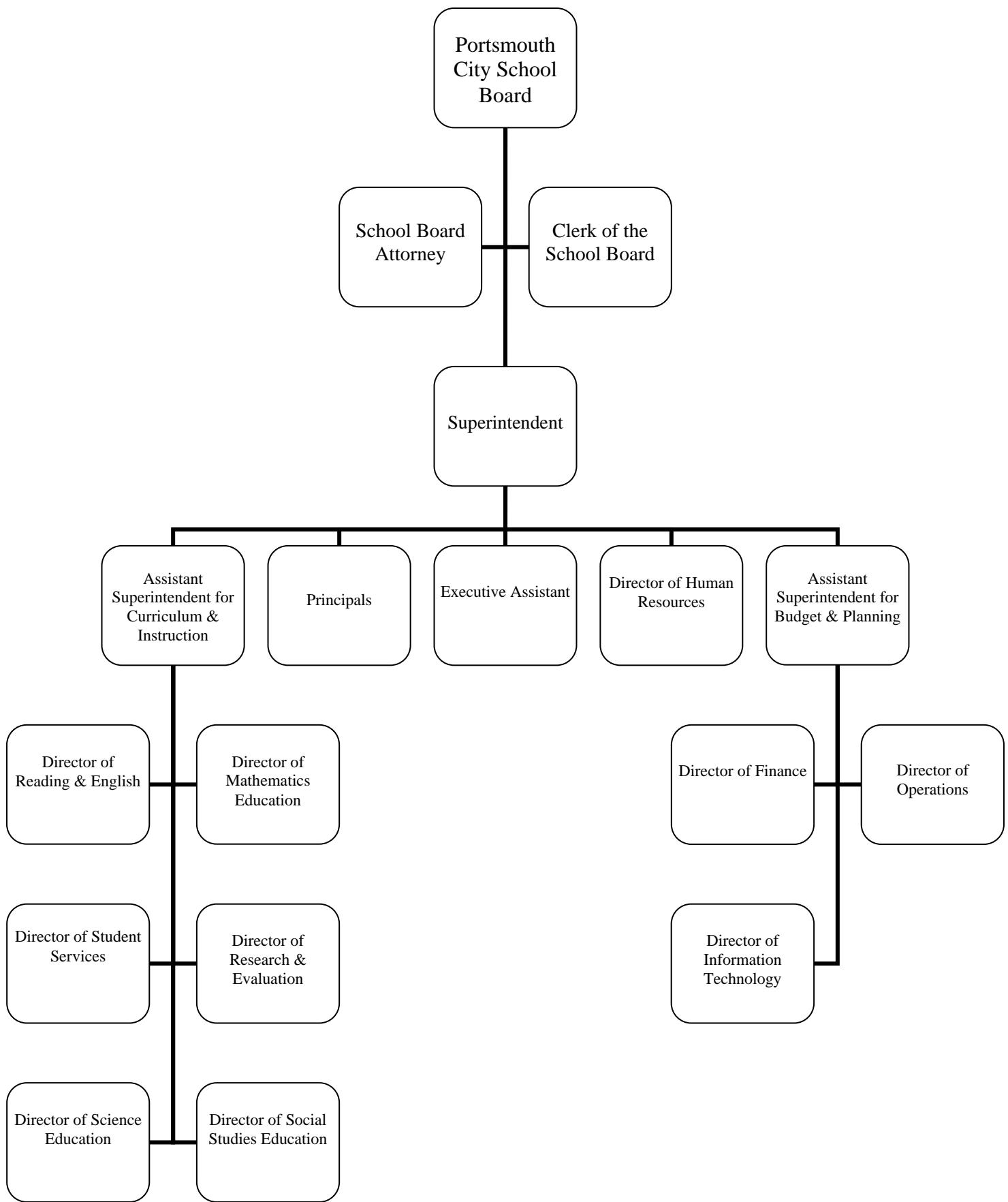
Elizabeth River



ORGANIZATIONAL SECTION

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DIVISION ORGANIZATIONAL CHART



Portsmouth School Board

Mr. James E. Bridgeford
Chairman

Mrs. Linda D. Ridenour
Vice Chair

Dr. Elizabeth Daniels
Mr. James M. Hewitt IV
Mr. Edward P. McCabe
Mr. B. Keith Nance, Sr.
Mrs. Jean H. Shackelford
Dr. Mark M. Whitaker
Mrs. Costella B. Williams

Superintendent's Cabinet

Dr. David C. Stuckwisch
Division Superintendent

Dr. Patricia H. Fisher
Assistant Superintendent for Curriculum and Instruction

Mr. Daniel Pendarvis III
Assistant Superintendent for Budget and Planning

Mrs. Nita R. Mensia-Joseph
Director of Operations

Dr. Margaret R. Buxton
Director of Human Resources

Mr. Joseph L. Wiggins
Executive Assistant to the Division Superintendent

ORGANIZATION

The title of the corporate body is the Portsmouth City Public School Board. The School Board derives its authority from the Constitution of Virginia, the Code of Virginia, and the regulations of the State Board of Education. The nine members of this corporate body are officers of the Commonwealth and govern the school division.

The Division Superintendent is appointed by the School Board. In addition to performing his duties as prescribed in the regulations of the State Board of Education, he is responsible for the management of the school division in accordance with approved School Board policies. Those responsibilities include the preparation and presentation of the budget to the Board for adoption. In addition, he prepares a budget calendar identifying the milestones for the annual budgetary process. Once the budget is adopted, he is responsible for administering it in accordance with all Board policies and applicable local, state, and federal regulations and laws. He is authorized to make all necessary transfers.

Portsmouth City Schools serve students who live within the borders of the independent city of Portsmouth, Virginia. This urban city, settled in 1752 and incorporated by the Virginia General Assembly in 1858, has a population of approximately 101,000 consisting of just over 38,000 households living within its 33 square miles. According to the 2000 Census, the ethnic population is approximately 50.6% black, 45.8% white, and 3.6% other. We are bordered by the cities of Chesapeake and Suffolk respectively to the south and west, and by the City of Norfolk to the east across the Elizabeth River.

MISSION AND VISIONS

The mission of the Portsmouth Public Schools is to challenge the minds, challenge the bodies, and challenge the dreams of all students while focusing on excellence. To accomplish this mission, the School Board approved a 2007-2017 Comprehensive Plan in December 2007. The plan's five visions follow. Within the Comprehensive Plan, multiple goals and measurable objectives are outlined for each Vision.

1. *By 2017 the Portsmouth School Board will be a leading force for community advancement.* To complete this Vision, the School Board will seek recognition by the Virginia School Boards Association (VSBA) as a "Board of Distinction" and they will implement technology to increase the efficiency of its operation.
2. *By 2017 all parents of Portsmouth Public School students will be excited about and claim ownership of their children's education.* Schools will exhibit a parent-friendly environment; all elementary school will transform into community involvement centers; parents will be invited into schools; and parent literacy programs will be expanded.
3. *By 2017 all graduates of Portsmouth Public Schools will be highly sought after by both employers and institutions of higher learning.* The Board envisions that 100% of Portsmouth Public Schools students will graduate and enter a post high school educational program or a job that requires specific training. They see high-quality teachers seeking our school division and growing within it. Portsmouth Public Schools will establish programs within the school division to encourage and support students and staff members to become teachers. At the same time, the school system will establish a program evaluation system that will indicate which programs merit expansion, modification, or deletion.
4. *By 2017 Portsmouth Public Schools will be recognized by educational organizations and institutions of higher learning for its innovative and effective programs.* To fulfill this Vision, all Portsmouth Public Schools graduates will successfully complete three years of high school mathematics and five years of a foreign language. The School Board expects to see comprehensive programs established to serve the needs of non-traditional students to include expanding the Montessori program and establishing a comprehensive

counseling program, an alternative education program, and an interdisciplinary program among the core and encore disciplines. Portsmouth Public Schools will partner with city agencies and with faith-based and civic organizations to establish a comprehensive Pre-K program. Lastly, Portsmouth Public Schools will strengthen athletic and other extracurricular programs to make our students more competitive on the state and national levels.

5. *By 2017 all Portsmouth Public Schools students will be socially responsible and respected as lights of inspiration for future generations.* To accomplish this vision, Portsmouth Public Schools will provide leadership development programs for all students and teach them the value of being law-abiding citizens.

FACILITIES AND PROGRAMS

Enrollment in Portsmouth Public Schools is approximately 14,000 students at 24 sites. There are three high schools, three middle schools, and fourteen elementary schools. Services are provided to preschool students, ages 2 through 4, who have special disabilities or developmental needs at the Diagnostic, Adjustive, and Corrective Center. We also serve 4-year-old preschool students in two preschool centers and at selected elementary schools. Preschool students are taught skills to ensure their success in kindergarten and throughout their educational career. Kindergarten through sixth grade students receive traditional instruction at 14 elementary schools. Regular instruction continues through the three middle schools (grades 7-8) and three high schools (grades 9-12). We also offer alternative placement at the New Directions Center serving grades K-8.

The School Board is well on the way to meeting the goals envisioned in the Comprehensive Plan by implementing numerous programs throughout the school system. In addition to traditional instructional settings for students in grades K-12, high school students have the option of applying to attend magnet programs that are home-based at each high school. The Visual and Performing Arts Magnet program is based at Churchland High School, the Math and Science Magnet program is at Norcom High School, and the International Studies Program operates at Wilson High School.

Montessori instruction is provided to K-3 students zoned for Park View Elementary School. Portsmouth Public Schools operate a Science, Technology, Engineering, and Mathematics (STEM) pathways program in laboratories located at the newly-renovated Victory Elementary School.

The Career and Technical Education Program offers courses such as Practical Nursing, Hotel and Motel Management, Early Childhood Education Exploration, Culinary Arts and Automotive Repair. Upon completion of these courses, students not only learn work place readiness skills, but also earn certification that enables them to earn a living to better support themselves while deciding where their education journey will lead. Portsmouth Public Schools began the A/C Thirteen program in 2006 as a means to prepare students for the time immediately following high school graduation by erasing the boundaries of traditional academic courses and career or technical courses and by blurring the lines between high school and community college.

Portsmouth Public Schools has partnered with Tidewater Community College to offer First College to second-semester seniors who have completed the coursework for their high school diplomas and plan to attend a college or university after graduation. These students take classes at the local campus of Tidewater Community College and earn up to 19 semester hours of post-secondary credit. This program began in the spring of 2006 and has grown each year since.

The Adult Education department offers night courses at the Excel Campus which is located at Woodrow Wilson High School. Courses are designed to prepare adult students to pass the GED, to learn new hobbies, or to gain knowledge simply for personal enrichment. In addition, adults wishing to learn English as a second language receive instruction through the adult education department.

FUNDING

Portsmouth Public Schools receives revenues from state school funds designated to support the Standards of Quality (SOQ) and other programs identified by the State General Assembly; from 1-1/8% of state sales tax; from the City of Portsmouth; from federal funds, primarily in the form of Impact Aid; and from miscellaneous funds such as rents, summer school, rebates and refunds. For more detailed information about these revenue sources, see the Finance Section of this document. The School Board allocates funds to provide educational programs for all students in the Portsmouth Public Schools.

The School Board Chart of Accounts is organized on the basis of funds and account groups. The funds of the School Board are listed below.

GENERAL FUND

The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

PRINT SHOP FUND

The Print Shop fund accounts for the revenues and expenditures needed for the operation of the Portsmouth Public Schools' Printing Center.

CONSTRUCTION FUND

The Construction fund is used to account for financial resources to be used for the acquisition or construction of capital projects.

TEXTBOOK FUND

The Textbook fund is a special revenue fund that was historically supported by textbook rental fees and other revenues. A free textbook system presently exists and is financially supported by the state. Code of Virginia, Section 22.1-252.

GRANTS FUND

The Grants fund provides assistance to school divisions for particular programs of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional funds.

RISK MANAGEMENT FUND

The Risk Management fund services all workers' compensation claims for which the School Board is liable.

CAFETERIA FUND

The Cafeteria fund is a special revenue fund that supports food service operations at the division's schools.

The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

By law (Code of Virginia, as amended, Section 22.1-100), all unexpended funds in the General Fund in any school year shall revert to the fund of the Commonwealth or the General Fund of the City of Portsmouth

depending on the funding source. Any fund balance in the General Fund of the School Board carried into a succeeding fiscal year is for carry-over encumbrances only.

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The General Fund classifications are Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities; Debt and Fund Transfers; and Technology. Each of these classifications is further broken into subcategories. For a detailed explanation of the classifications and subcategories within the General Fund, see the Financial Section of this document.

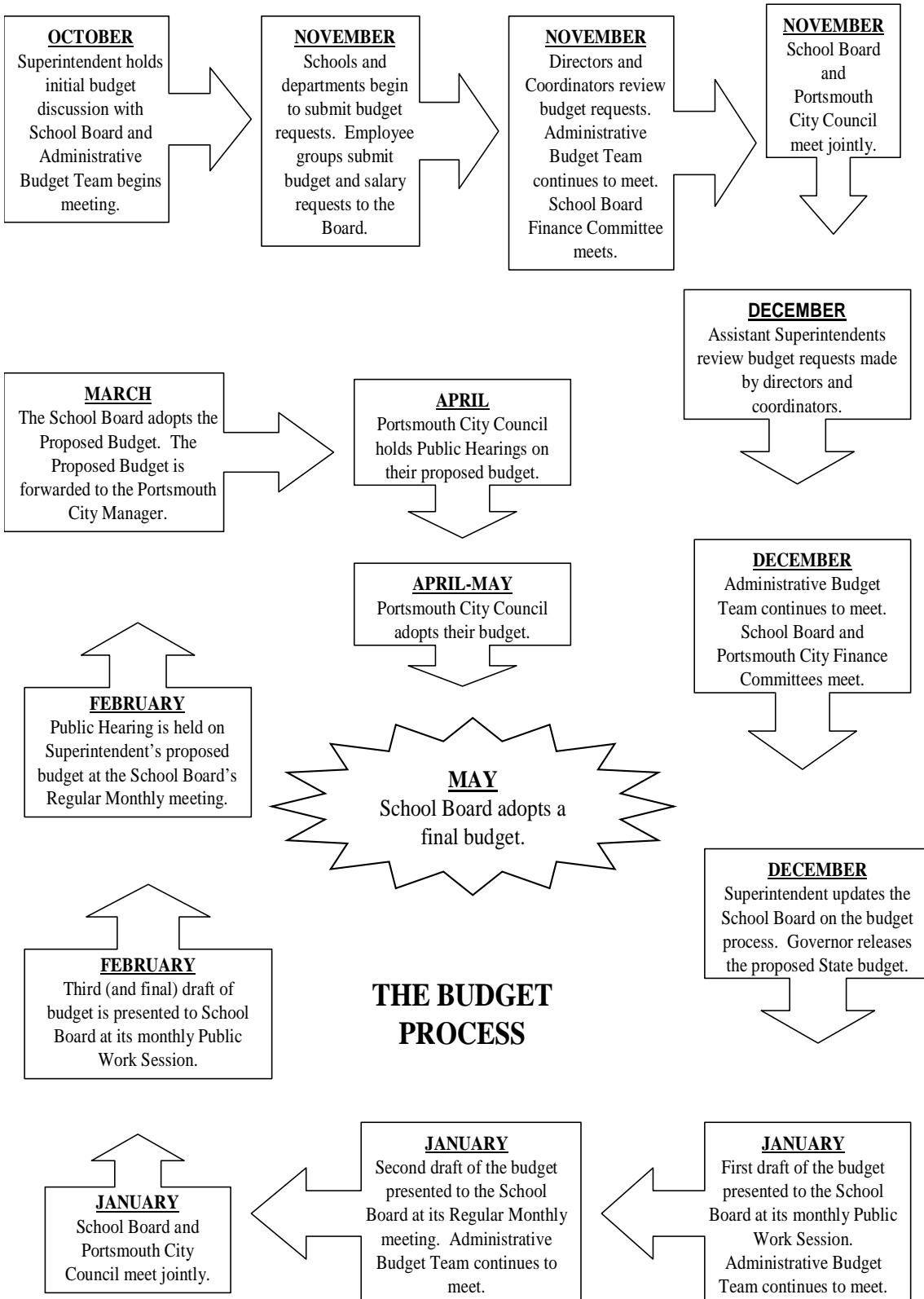
The largest expenditure in the General Fund is associated with personnel for salaries and benefits. The budget approved by the School Board proposes an average 4% increase for employees on the Teacher Pay Scale and an average increase of 3.8% for support staff. Other recommended expenditure increases recommended by the School Board include:

- Convert all custodians to 12 months
- Increase Instructional and Athletic supplements
- Expand the Middle School Athletics programs
- Add additional health insurance benefit for employees with children
- Increase substitute pay

BUDGET PROCESS FOR 2008-09

| | |
|-------------------|---|
| October 25, 2007 | Superintendent held initial 2008-09 budget discussion with School Board. |
| October 31 2007 | Administrative Budget Team meets. |
| November 1, 2007 | School and departments begin to enter budget requests. |
| November 2, 2007 | Administrative Budget Team meets. |
| November 8, 2007 | Employee Groups submit budget and salary requests to Board. |
| November 13, 2007 | Administrative Budget Team meets. |
| November 19, 2007 | Directors and Coordinators review budget entries made by schools and departments. |
| November 26, 2007 | School Board/City Council joint meeting |
| November 28, 2007 | Administrative Budget Team meets. School Board Finance Committee meets. |
| December 3, 2007 | Assistant Superintendents review budget entries made by directors and coordinators. |
| December 12, 2007 | Administrative Budget Team meets. Joint meeting of School Board and City Finance Committees held. |
| December 13, 2007 | Superintendent updates School Board on budget process. |
| December 17, 2007 | Governor Releases Proposed State Budget |
| January 10, 2008 | First draft of the 2008-09 Operating Budget presented to the School Board. |
| January 15, 2008 | Administrative Budget Team meets. |

| | |
|--------------------|--|
| January 24, 2008 | Second draft of the 2008-09 Operating Budget presented to the School Board. |
| January 29, 2008 | Administrative Budget Team meets. |
| January 31, 2008 | Joint School Board/City Council meeting held. |
| February 21, 2008 | Third (and final) draft of 2008-09 Operating Budget presented to School Board. |
| February 28, 2008 | Public Hearing held on Superintendent's Proposed Budget. |
| March 20. 2008 | School Board adopts Proposed 2008-09 Budget |
| March 21, 2008 | 2008-09 School Board Budget given to City Manager. |
| April 8 & 15, 2008 | City Council holds public hearings on its proposed 2008-09 budget. |
| May 13, 2008 | City Council adopts its 2008-09 budget. |
| May 22, 2008 | School Board adopts Revised 2008-09 Budget. |



FINANCIAL SECTION

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School Board Composition and Responsibilities of the Board and City Council

The School Board is an elected nine-member body. The members serve four-year terms.

The Board is responsible for pre-kindergarten, elementary, secondary, adult, and vocational education at 24 locations within the city. The Board appoints the Superintendent who is the executive and administrative head of the public school division. The Board is responsible for setting policy, while the Superintendent and his staff are charged with managing the school division's operations.

The school division is fiscally dependent; i.e., it does not have taxing or levying (borrowing) authority and derives most of its funding from the Commonwealth of Virginia and the City of Portsmouth. The City Council approves funding for the School Board's Operating Budget, levies the necessary taxes to finance the operations, and borrows money and issues bonds when necessary.

Accounting for School Board Funds

The accounts of the School Board are organized on the basis of funds and account groups, each of which is considered a separate accounting entity with a separate set of self-balancing accounts. The funds of the School Board consist of the General fund, the School Grants fund (various categorical grants), the Print Shop fund, the Cafeteria fund, the Construction fund, the Risk Management fund and the Textbook fund. The School Board is also responsible for the planning, development, and execution of the approved schools' Capital Improvement Program (CIP). The school division utilizes the modified accrual basis for accounting and budgeting for all funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means the funds are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred, if measurable.

By law (Code of Virginia, as amended Section 22.1-100), all unexpended funds in the Operating Budget in any school year shall revert to the fund of the Commonwealth or the General fund of the City of Portsmouth depending on the funding source. Any fund balance in the General fund carried into a succeeding fiscal year is for carry-over encumbrances only.

School Board Funds

Portsmouth Public Schools reports the following major governmental funds:

General Fund

The School Board General Fund is the basic funding plan for the schools. It includes funds for the fiscal operation of the school system.

Print Shop Fund

The Print Shop Fund accounts for the revenues and expenditures needed for the operation of the Portsmouth City Public Schools' Printing Center.

Construction Fund

The Construction fund is used to account for financial resources to be used for the acquisition or construction or renovation of buildings.

Textbook Fund

The Textbook fund records revenues and expenditures for textbooks. Historically, the General Assembly authorizes the Textbook fund balance to be carried forward each fiscal year.

Grants Fund

The Grants fund provides assistance for particular program purposes of federal, state, and local interest. These grants encourage recipient divisions to expand expenditures to support certain instructional programs. Code of Virginia, Section 22.1-115 and 15.1-162.11

Risk Management Fund

The Risk Management fund funds all insurance premiums and workers' compensation claims for which the School Board is liable.

Cafeteria Fund

The Cafeteria fund is a special revenue fund that supports food services operations at the division's schools. Code of Virginia, Section 22.1-115.

Expenditure Categories

Projected expenditures consist of cost estimates for the operation of regular day school, summer school, adult education programs, and other education programs. The Operating Budget classifications are: Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities; Debt and Fund Transfers; and Technology. Within each of the major areas there are subcategories.

INSTRUCTION

Instruction includes the activities that deal directly with the interaction between teachers and students. The following subcategories are included under Instruction:

CLASSROOM INSTRUCTION - Expenditures under Classroom Instruction are those that are associated with instruction in the classroom, including salaries for teachers and paraprofessionals. Also included are expenditures for instructional supplies, replacement equipment, and new equipment.

GUIDANCE SERVICES - Expenditures under Guidance Services are those associated with counseling students and parents, evaluating the abilities of students, assisting students as they make educational and career plans and working with staff members in planning and conducting guidance programs for students.

SCHOOL SOCIAL WORKERS - Expenditures under School Social Worker services are those associated with programs designed to improve student attendance at school and that attempt to prevent or solve student problems involving the home, the school and the community.

HOMEBOUND - Expenditures under Homebound Instruction are those associated with activities designed to meet the educational needs of qualifying students who are unable to attend regular school.

INSTRUCTIONAL SUPPORT - Expenditures under Instructional Support are those associated with assisting the instructional staff with the content and process of providing learning experiences for students. Activities under Instructional Support may include curriculum development, techniques of instruction, and staff training.

MEDIA SERVICES - Expenditures under Media Services are those associated with activities concerned with the use of all teaching and learning resources, including hardware, software, and content materials.

OFFICE OF THE PRINCIPAL - Expenditures under Office of the Principal are those associated with activities concerned with the overall administration of a school. This includes the activities performed by the principal, the assistant principal, and the clerical staff who work in a particular school to support teaching and administrative functions.

ADMINISTRATION, ATTENDANCE AND HEALTH

Administration, Attendance and Health include activities associated with establishing and administering policy for Administration, Attendance and Health. Administration includes those activities concerned with establishing and administering Policy for the school division. The following sub-categories are under Administration:

BOARD SERVICES- Expenditures under Board Services are those associated with the activities of the School Board.

EXECUTIVE ADMINISTRATION SERVICES- Expenditures under Executive Administration are those associated with the executive responsibility of the school division.

PERSONNEL SERVICES – Expenditures under Personnel Services are those associated with maintaining the school division's staff. This includes activities such as recruitment and placement of staff, and employee benefits.

FISCAL SERVICES – Expenditures under Fiscal Services are those associated with the fiscal operations of the school division. This includes activities such as budgeting, receiving and disbursing funds, and payroll processing.

REPROGRAPHICS SERVICES – Expenditures for Reprographics Services are budgeted under a separate fund.

DATA PROCESSING SERVICES – Expenditures under Data Processing Services are those associated with preparing data for storage, storing data, and retrieving it for management and reporting purposes.

Attendance and Health Services includes those activities whose primary purpose is the promotion and improvement of children's attendance at school. The following sub-categories are under Attendance and Health Services:

HEALTH SERVICES- Expenditures under Health Services are those for activities associated with providing students with appropriate medical, dental, and nursing services.

PSYCHOLOGICAL SERVICES – Expenditures under Psychological Services are those for activities associated with administering psychological tests and interpreting the results, and expenditures associated with providing occupational and physical therapy services for students.

ITINERANT SERVICES – Expenditures associated with employees who provide direct and consultative services which students require within our school division. (e.g. therapy services, psychology services)

PUPIL TRANSPORTATION

Pupil Transportation includes activities concerned with transporting students to and from school as provided by state and federal law. This includes trips between home and school, and trips to and from school activities. The following sub-categories are under Pupil Transportation:

MANAGEMENT AND DIRECTION – Expenditures under Management and Direction are those associated with activities that pertain to directing and managing student transportation services.

VEHICLE OPERATION SERVICES – Expenditures under Vehicle Operation Services are those associated with activities involved in operating vehicles for student transportation.

VEHICLE MAINTENANCE SERVICES – Expenditures under Vehicle Maintenance Services are those associated with activities involved in maintaining student transportation vehicles.

SCHOOL BUSES REGULAR PURCHASES – Expenditures under School Buses Regular Purchases are those for the purchase of replacement or additional school buses.

OPERATIONS AND MAINTENANCE

Operations and Maintenance includes activities concerned with keeping the physical plant in good operating condition. This would include building safety, equipment services, vehicle services, warehouse operations and security services. The following sub-categories are included under Operations and Maintenance Services:

MANAGEMENT AND DIRECTION – Expenditures under Management and Direction are those associated with activities involved in directing, managing, and supervising the operation and maintenance of school plant facilities.

BUILDING SERVICES – Expenditures under Building Services are those associated with activities concerned with keeping the physical plant clean and ready for daily use. This includes the cost of building rentals and property insurance.

EQUIPMENT SERVICES – Expenditures under Equipment Services are those associated with activities involved in maintaining equipment owned or used by the school division.

VEHICLE SERVICES – Expenditures under Vehicle Services are those associated with activities involved in maintaining vehicles other than pupil transportation vehicles.

SECURITY SERVICES – Expenditures under Security Services are those associated with activities concerned with maintaining order and safety in school buildings, and on school grounds.

WAREHOUSE SERVICES – Expenditures under Warehouse Services are those associated with activities such as receiving, storing, and distributing supplies, furniture, and equipment.

FACILITIES

Facilities includes activities concerned with acquiring land and buildings, remodeling buildings, constructing buildings and additions to buildings, installing or extending service systems and other built-in equipment, and improving sites.

DEBT AND FUND TRANSFERS

Debt Service and Fund Transfers include outlays of funds that are not properly classified as expenditures but require budgetary or accounting control. The following sub-categories are included:

Debt Services – Includes payments for both principal and interest that service the debt of the school division.

Funds Transfers – Includes transactions that withdraw funds from one fund and places them in another. This includes transfers from the operating fund to the grant fund to satisfy match requirements for grant programs.

TECHNOLOGY

Technology activities are primarily concerned with the delivery of technology to the classroom in support of student instruction. The Technology function recommends policy and procedures and administers such for the School Division. In addition, technology supports other functional categories through the acquisition and maintenance of hardware and software.

Within each of the seven categories, Instruction; Administration, Attendance, and Health; Pupil Transportation; Operations and Maintenance; Facilities, Debt and Fund Transfers and Technology, the following expenditure types are utilized. A brief description of each expenditure category follows:

SALARIES provides for all payroll costs for full-time and part-time employees, as well as overtime expenses, supplements and other allowances.

FRINGE BENEFITS provides for all fringe benefits including Social Security, life insurance, retirement, medical insurance, and unemployment.

PURCHASED SERVICES provides for all contractual services required by the School Board; i.e., printing, maintenance agreements, advertising expenses, and other contracted services.

OTHER CHARGES provides for payments of utilities, postage, telecommunications, insurance, rentals, travel, and other miscellaneous charges.

MATERIALS AND SUPPLIES provides for expenditures for articles and commodities, which are consumed.

CAPITAL OUTLAY provides expenditures for new equipment and replacement equipment. Items that are appropriate in this category include computer equipment, furniture, educational and audiovisual equipment, motor vehicles, communications equipment and medical equipment. This category excludes any major capital outlays associated with facilities acquired or constructed.

TRANSFER TO OTHER FUNDS accounts for the conveying of funds from one fund (e.g., School General Fund) to another fund (e.g., Textbook Fund).

By far the largest cost increase in the budget is the cost associated with personnel-salary and benefits. The School Board adopted a 4% increase for employees on the Teacher Pay Scale and an average increase of 3.8% for support staff.

The School Board recommended expenditure increases in the following areas:

- ❖ Convert all custodians to 12 month employees
- ❖ Increase in Instructional and Athletic supplements
- ❖ Expand the Middle School Athletic Program
- ❖ Add health Insurance benefit for employees with children
- ❖ Increase Substitute pay

**GENERAL FUND
REVENUE OVERVIEW**

| REVENUE CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|---------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| CITY FUNDS | 42,683,991 | 49,791,970 | 49,791,970 | 0 |
| FEDERAL FUNDS | 326,137 | 845,000 | 660,000 | -185,000 |
| OTHER FUNDS | 1,489,343 | 765,000 | 950,000 | 185,000 |
| SALES TAX | 12,493,829 | 12,926,730 | 12,846,153 | -80,577 |
| STATE FUNDS | 81,763,444 | 82,425,698 | 87,537,740 | 5,112,042 |
| TOTAL REVENUE | 138,756,743 | 146,754,398 | 151,785,863 | 5,031,465 |

STATE SCHOOL CATEGORIES

State support for the Operating Budget is primarily received as Basic Aid, a formula-driven funding based upon a per-pupil amount and the March 31 Average Daily Membership (ADM). State Sales Tax is determined for a three-year period based upon the results of a census of all school-aged children. The state also provides a portion of the fringe benefit costs for positions funded under the Standards of Quality (SOQ) staffing formulas.

| | |
|---|---|
| Basic School Aid | (SOQ) Based upon average daily membership; calculated by formula |
| State Sales Tax | Sales Tax revenue returned to the locality for education |
| Salary Supplement | State share of salary increase for SOQ instructional personnel |
| Foster Home Children | Funds for pupils from other localities placed in Portsmouth |
| General Adult Education | Funds for adults seeking a diploma and needing English as a Second Language |
| Gifted and Talented (SOQ) | State share of support costs for gifted education program |
| Special Education (SOQ) | State reimbursements for additional cost of special education |
| Special Education (Homebound) | State share of Homebound costs for special education programs |
| Special Education (Regional Tuition) | Costs for Southeastern Cooperative Educational Programs |
| Remedial Summer School | Remedial Education costs for Summer School |
| Prevention, Intervention, & Remediation (SOQ) | Remedial Education payments |
| Vocational Education (SOQ) | Vocational Education; includes some funds for Adult Education |
| Vocational Education (Categorical) | State share of support costs for Vocational Education programs |
| Social Security | State share of Social Security for SOQ personnel |
| Virginia Retirement System | State share of Virginia Retirement System for SOQ personnel |
| State Employee Insurance | State share of life insurance for SOQ personnel |
| Enrollment Loss | State funds for enrollment loss |
| English as a Second Language | Funds for the English as a Second Language program |
| At-Risk Initiative | Funds to assist in the instruction of at-risk students |
| Class Size Initiative | Funds to reduce class sizes in grades K-3 |

GENERAL FUND REVENUE DETAIL SECTION

CITY FUNDS

| | |
|------------------------------|-------------------|
| GEN FUND APPROP - OPERATIONS | 49,791,970 |
| TOTAL FOR: CITY FUNDS | 49,791,970 |

FEDERAL FUNDS

| | |
|---------------------------------|----------------|
| GEN FUND IMPACT AID TITLE VIII | 495,000 |
| GEN FUND JROTC | 165,000 |
| TOTAL FOR: FEDERAL FUNDS | 660,000 |

OTHER FUNDS

| | |
|--------------------------------|----------------|
| GEN FUND INDIRECT COSTS | 367,000 |
| GEN FUND INTEREST ON INVESTMEN | 285,000 |
| GEN FUND OTHER REFUNDS/REBATES | 20,000 |
| GEN FUND RENTS | 100,000 |
| GEN FUND TRANSPORTATION STUDEN | 130,000 |
| GEN FUND TUITION - ADULT | 30,000 |
| GEN FUND TUITION - SUMMER SCHO | 18,000 |
| TOTAL FOR: OTHER FUNDS | 950,000 |

STATE SALES TAX

| | |
|-----------------------------------|-------------------|
| GEN FUND SALES TAX RECEIPTS | 12,846,153 |
| TOTAL FOR: STATE SALES TAX | 12,846,153 |

STATE SCHOOL FUNDS

| | |
|--------------------------|-----------|
| GEN FUND ADULT EDUCATION | 46,635 |
| GEN FUND AT RISK | 2,284,609 |

GENERAL FUND REVENUE DETAIL SECTION

| | |
|--------------------------------------|-------------------|
| GEN FUND BASIC AID | 55,331,044 |
| GEN FUND CTE - ADULT | 61,759 |
| GEN FUND CTE - EQUIP | 10,152 |
| GEN FUND CTE - OCCUPATION PREP | 12,690 |
| GEN FUND ENROLLMENT LOSS | 872,523 |
| GEN FUND ESL | 53,587 |
| GEN FUND GIFTED EDUCATION SOQ | 507,987 |
| GEN FUND GROUP LIFE INS INSTR | 132,518 |
| GEN FUND HOMEBOUND | 76,581 |
| GEN FUND K-3 PRIM CLASS REDUCT | 3,064,776 |
| GEN FUND LOTTERY | 2,631,153 |
| GEN FUND PREV/INTERV/REMED SOQ | 2,120,294 |
| GEN FUND REGIONAL TUITION PROG | 3,032,623 |
| GEN FUND REGULAR FOSTER CHILDR | 106,207 |
| GEN FUND REMEDIAL SUMMERSCHOOL | 319,521 |
| GEN FUND SCHOOL CONST GRANTS | 332,525 |
| GEN FUND SOCIAL SECURITY INSTR | 3,003,750 |
| GEN FUND SPECIAL ED IN JAILS | 69,402 |
| GEN FUND SPECIAL EDUCATION SOQ | 7,100,778 |
| GEN FUND TCHR RETIREMENT-INSTR | 3,887,206 |
| GEN FUND TEXTBOOK PAYMENTS | 1,308,840 |
| GEN FUND VOCATIONAL ED SOQ | 1,170,579 |
| TOTAL FOR: STATE SCHOOL FUNDS | 87,537,740 |

TOTAL REVENUES **151,785,863**

**GENERAL FUND
BUDGET OVERVIEW**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| INSTRUCTION | 93,074,279 | 104,441,964 | 108,044,774 | 3,602,810 |
| ADMINISTRATION, ATTENDANCE AND HEALTH | 5,735,274 | 6,758,801 | 7,631,676 | 872,875 |
| TRANSPORTATION | 5,185,543 | 5,987,364 | 5,956,968 | -30,396 |
| OPERATIONS | 13,415,507 | 15,010,576 | 15,830,792 | 820,216 |
| FACILITIES | 118,453 | 3,270,454 | 2,646,153 | -624,301 |
| TECHNOLOGY | 4,803,377 | 6,562,634 | 6,663,879 | 101,245 |
| FUND TRANSFERS/DEBT SERVICES | 13,058,430 | 4,722,605 | 5,011,621 | 289,016 |
| TOTAL EXPENDITURES | <u>135,390,864</u> | <u>146,754,398</u> | <u>151,785,863</u> | <u>5,031,465</u> |

GENERAL FUND INSTRUCTION OVERVIEW

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| ASSISTANT PRINCIPAL | 1,942,298 | 2,058,787 | 2,344,174 | 285,387 |
| ASSISTANT SUPERINTENDENT | 113,513 | 118,265 | 123,003 | 4,738 |
| CLERICAL | 2,363,621 | 2,516,842 | 2,779,644 | 262,802 |
| DIR / SUPV / MNGR / COORD | 676,412 | 714,824 | 755,615 | 40,791 |
| LIBRARIAN | 1,247,050 | 1,404,323 | 1,404,689 | 366 |
| OTHER PROFESSIONAL | 823,558 | 1,030,060 | 1,216,162 | 186,102 |
| PARAPROFESSIONAL | 3,551,605 | 3,947,220 | 4,079,727 | 132,507 |
| PRINCIPAL | 2,137,784 | 2,181,590 | 2,229,790 | 48,200 |
| SECURITY GUARD | 7,628 | 0 | 6,800 | 6,800 |
| SUB PARAPROFESSIONAL | 57,428 | 0 | 0 | 0 |
| SUB TEACHER | 981,505 | 830,550 | 926,087 | 95,537 |
| SUPPLEMENTS | 649,064 | 624,845 | 809,704 | 184,859 |
| TEACHER | 50,644,167 | 57,091,390 | 59,500,662 | 2,409,272 |
| TECHNOLOGY SUPPORT | 251,917 | 266,880 | 288,988 | 22,108 |
| BENEFITS: | | | | |
| FICA | 4,957,060 | 5,836,205 | 5,911,678 | 75,473 |
| HEALTH INSURANCE | 6,165,475 | 7,073,288 | 6,879,691 | -193,597 |
| LIFE INSURANCE | 709,173 | 649,085 | 535,426 | -113,659 |
| UNEMPLOYMENT COMPENSATION | 74,891 | 100,000 | 100,000 | 0 |
| VRS | 8,843,611 | 9,931,005 | 9,017,313 | -913,692 |
| VRS HEALTH INSURANCE CREDIT | 305,699 | 745,816 | 698,272 | -47,544 |
| TOTAL SALARY AND BENEFITS: | 86,503,459 | 97,120,975 | 99,607,425 | 2,486,450 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 1,102,061 | 1,329,115 | 1,831,072 | 501,957 |
| OTHER CHARGES | 657,445 | 968,115 | 1,144,662 | 176,547 |
| MATERIALS AND SUPPLIES | 1,169,185 | 1,310,743 | 1,509,215 | 198,472 |
| EQUIPMENT | 184,752 | 195,753 | 435,137 | 239,384 |
| TUITION | 3,457,378 | 3,517,263 | 3,517,263 | 0 |
| TOTAL NON-SALARY: | 6,570,821 | 7,320,989 | 8,437,349 | 1,116,360 |
| TOTAL EXPENDITURES | 93,074,279 | 104,441,964 | 108,044,774 | 3,602,810 |

INSTRUCTION
CLASSROOM INSTRUCTION - ELEMENTARY

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| OTHER PROFESSIONAL | 132,876 | 290,397 | 304,830 | 14,433 |
| PARAPROFESSIONAL | 2,134,373 | 2,403,120 | 2,390,297 | -12,823 |
| SUB PARAPROFESSIONAL | 39,068 | 0 | 0 | 0 |
| SUB TEACHER | 540,529 | 516,247 | 577,634 | 61,387 |
| SUPPLEMENTS | 107,594 | 154,027 | 174,742 | 20,715 |
| TEACHER | 23,853,061 | 27,370,726 | 27,509,997 | 139,271 |
| BENEFITS: | | | | |
| FICA | 2,025,570 | 2,204,627 | 2,208,859 | 4,232 |
| HEALTH INSURANCE | 2,751,012 | 3,158,332 | 3,090,464 | -67,868 |
| LIFE INSURANCE | 297,965 | 275,000 | 223,885 | -51,115 |
| UNEMPLOYMENT COMPENSATION | 50,089 | 100,000 | 100,000 | 0 |
| VRS | 3,698,689 | 4,207,502 | 3,770,531 | -436,971 |
| VRS HEALTH INSURANCE CREDIT | 127,632 | 319,000 | 294,871 | -24,129 |
| TOTAL SALARY AND BENEFITS: | 35,758,458 | 40,998,978 | 40,646,110 | -352,868 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 2,336 | 85,500 | 212,500 | 127,000 |
| OTHER CHARGES | 31,791 | 50,864 | 52,100 | 1,236 |
| MATERIALS AND SUPPLIES | 463,357 | 459,575 | 457,047 | -2,528 |
| EQUIPMENT | 5,526 | 10,250 | 10,407 | 157 |
| TUITION - SECEP | 1,235,334 | 1,235,334 | 1,235,334 | 0 |
| TOTAL NON-SALARY: | 1,738,344 | 1,841,523 | 1,967,388 | 125,865 |
| TOTAL EXPENDITURES | 37,496,803 | 42,840,501 | 42,613,498 | -227,003 |

INSTRUCTION
CLASSROOM INSTRUCTION - MIDDLE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| PARAPROFESSIONAL | 669,531 | 725,203 | 698,439 | -26,764 |
| SUB PARAPROFESSIONAL | 2,400 | 0 | 0 | 0 |
| SUB TEACHER | 209,164 | 183,632 | 237,966 | 54,334 |
| SUPPLEMENTS | 144,996 | 95,845 | 97,426 | 1,581 |
| TEACHER | 9,185,137 | 11,023,985 | 11,373,128 | 349,143 |
| BENEFITS: | | | | |
| FICA | 773,260 | 792,478 | 762,475 | -30,003 |
| HEALTH INSURANCE | 983,921 | 1,152,132 | 1,068,028 | -84,104 |
| LIFE INSURANCE | 112,325 | 98,909 | 79,040 | -19,869 |
| UNEMPLOYMENT COMPENSATION | 17,700 | 0 | 0 | 0 |
| VRS | 1,396,475 | 1,513,311 | 1,331,150 | -182,161 |
| VRS HEALTH INSURANCE CREDIT | 48,171 | 114,736 | 104,101 | -10,635 |
| TOTAL SALARY AND BENEFITS: | 13,543,080 | 15,700,231 | 15,751,753 | 51,522 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 89,197 | 21,000 | 100,000 | 79,000 |
| OTHER CHARGES | 36,586 | 38,080 | 73,422 | 35,342 |
| MATERIALS AND SUPPLIES | 132,496 | 140,000 | 139,534 | -466 |
| EQUIPMENT | 13,614 | 14,000 | 55,000 | 41,000 |
| TUITION - SECEP | 992,915 | 992,915 | 992,915 | 0 |
| TOTAL NON-SALARY: | 1,264,808 | 1,205,995 | 1,360,871 | 154,876 |
| TOTAL EXPENDITURES | 14,807,888 | 16,906,226 | 17,112,624 | 206,398 |

INSTRUCTION
CLASSROOM INSTRUCTION - HIGH

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| PARAPROFESSIONAL | 721,664 | 788,432 | 945,991 | 157,559 |
| SUB PARAPROFESSIONAL | 15,960 | 0 | 0 | 0 |
| SUB TEACHER | 231,812 | 130,671 | 110,487 | -20,184 |
| SUPPLEMENTS | 382,691 | 342,473 | 471,036 | 128,563 |
| TEACHER | 13,611,526 | 14,504,983 | 16,298,368 | 1,793,385 |
| BENEFITS: | | | | |
| FICA | 1,136,898 | 1,183,254 | 1,185,421 | 2,167 |
| HEALTH INSURANCE | 1,320,875 | 1,496,052 | 1,442,974 | -53,078 |
| LIFE INSURANCE | 160,140 | 146,262 | 120,834 | -25,428 |
| UNEMPLOYMENT COMPENSATION | 7,102 | 0 | 0 | 0 |
| VRS | 1,997,408 | 2,237,809 | 2,035,007 | -202,802 |
| VRS HEALTH INSURANCE CREDIT | 69,038 | 169,664 | 159,146 | -10,518 |
| TOTAL SALARY AND BENEFITS: | 19,655,114 | 20,999,600 | 22,769,264 | 1,769,664 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 248,298 | 170,000 | 180,000 | 10,000 |
| OTHER CHARGES | 16,148 | 36,919 | 33,699 | -3,220 |
| MATERIALS AND SUPPLIES | 224,885 | 249,015 | 252,542 | 3,527 |
| EQUIPMENT | 47,183 | 59,750 | 126,500 | 66,750 |
| TUITION - GOVT | 10,115 | 70,000 | 70,000 | 0 |
| TUITION - SECEP | 1,099,014 | 1,099,014 | 1,099,014 | 0 |
| TUITION - TRAEP | 120,000 | 120,000 | 120,000 | 0 |
| TOTAL NON-SALARY: | 1,765,643 | 1,804,698 | 1,881,755 | 77,057 |
| TOTAL EXPENDITURES | 21,420,756 | 22,804,298 | 24,651,019 | 1,846,721 |

INSTRUCTION
CLASSROOM INSTRUCTION - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 1,560 | 6,350 | 6,500 | 150 |
| LIBRARIAN | 5,650 | 11,300 | 22,000 | 10,700 |
| PARAPROFESSIONAL | 26,037 | 30,465 | 45,000 | 14,535 |
| PRINCIPAL | 18,972 | 21,710 | 10,500 | -11,210 |
| SECURITY GUARD | 6,326 | 0 | 6,800 | 6,800 |
| SUPPLEMENTS | 5,254 | 29,500 | 54,500 | 25,000 |
| TEACHER | 1,042,836 | 1,202,318 | 1,309,633 | 107,315 |
| BENEFITS: | | | | |
| FICA | 84,660 | 90,381 | 109,654 | 19,273 |
| HEALTH INSURANCE | 25,569 | 28,660 | 34,086 | 5,426 |
| LIFE INSURANCE | 3,477 | 3,824 | 3,464 | -360 |
| VRS | 43,605 | 58,507 | 58,343 | -164 |
| VRS HEALTH INSURANCE CREDIT | 1,505 | 4,436 | 4,563 | 127 |
| TOTAL SALARY AND BENEFITS: | 1,265,450 | 1,487,451 | 1,665,043 | 177,592 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 569,315 | 669,919 | 650,000 | -19,919 |
| OTHER CHARGES | 6,658 | 40,265 | 109,190 | 68,925 |
| MATERIALS AND SUPPLIES | 13,744 | 26,109 | 30,500 | 4,391 |
| TOTAL NON-SALARY: | 589,716 | 736,293 | 789,690 | 53,397 |
| TOTAL EXPENDITURES | 1,855,166 | 2,223,744 | 2,454,733 | 230,989 |

INSTRUCTION
GUIDANCE SERVICES - ELEMENTARY

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| TEACHER | 674,690 | 721,703 | 764,263 | 42,560 |
| BENEFITS: | | | | |
| FICA | 51,266 | 55,210 | 58,466 | 3,256 |
| HEALTH INSURANCE | 54,291 | 63,052 | 73,853 | 10,801 |
| LIFE INSURANCE | 7,216 | 6,867 | 5,929 | -938 |
| VRS | 89,603 | 105,066 | 99,848 | -5,218 |
| VRS HEALTH INSURANCE CREDIT | 3,092 | 7,966 | 7,809 | -157 |
| TOTAL SALARY AND BENEFITS: | 880,158 | 959,864 | 1,010,168 | 50,304 |
| NON-SALARY: | | | | |
| OTHER CHARGES | 1,923 | 3,610 | 5,389 | 1,779 |
| MATERIALS AND SUPPLIES | 2,783 | 3,846 | 3,650 | -196 |
| EQUIPMENT | 500 | 500 | 0 | -500 |
| TOTAL NON-SALARY: | 5,206 | 7,956 | 9,039 | 1,083 |
| TOTAL EXPENDITURES | 885,364 | 967,820 | 1,019,207 | 51,387 |

**INSTRUCTION
GUIDANCE SERVICES - MIDDLE**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 75,532 | 77,892 | 99,069 | 21,177 |
| TEACHER | 589,748 | 617,325 | 610,714 | -6,611 |
| BENEFITS: | | | | |
| FICA | 50,231 | 53,184 | 54,298 | 1,114 |
| HEALTH INSURANCE | 41,736 | 45,856 | 51,129 | 5,273 |
| LIFE INSURANCE | 7,526 | 6,652 | 5,584 | -1,068 |
| VRS | 94,140 | 101,778 | 94,051 | -7,727 |
| VRS HEALTH INSURANCE CREDIT | 3,248 | 7,717 | 7,355 | -362 |
| TOTAL SALARY AND BENEFITS: | 862,162 | 910,404 | 922,200 | 11,796 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 987 | 1,000 | 1,000 | 0 |
| OTHER CHARGES | 2,838 | 2,760 | 2,807 | 47 |
| MATERIALS AND SUPPLIES | 2,883 | 3,400 | 3,600 | 200 |
| TOTAL NON-SALARY: | 6,708 | 7,160 | 7,407 | 247 |
| TOTAL EXPENDITURES | 868,869 | 917,564 | 929,607 | 12,043 |

INSTRUCTION
GUIDANCE SERVICES - HIGH

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 79,265 | 83,236 | 86,641 | 3,405 |
| TEACHER | 677,295 | 697,915 | 725,832 | 27,917 |
| BENEFITS: | | | | |
| FICA | 57,625 | 59,758 | 62,154 | 2,396 |
| HEALTH INSURANCE | 67,821 | 74,516 | 73,853 | -663 |
| LIFE INSURANCE | 8,398 | 7,412 | 6,334 | -1,078 |
| VRS | 105,529 | 113,396 | 106,679 | -6,717 |
| VRS HEALTH INSURANCE CREDIT | 3,641 | 1,474 | 1,426 | -48 |
| TOTAL SALARY AND BENEFITS: | <u>999,574</u> | <u>1,037,707</u> | <u>1,062,919</u> | <u>25,212</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 396 | 500 | 500 | 0 |
| OTHER CHARGES | 2,228 | 2,500 | 2,578 | 78 |
| MATERIALS AND SUPPLIES | 7,749 | 8,350 | 10,550 | 2,200 |
| EQUIPMENT | 393 | 2,000 | 2,000 | 0 |
| TOTAL NON-SALARY: | <u>10,765</u> | <u>13,350</u> | <u>15,628</u> | <u>2,278</u> |
| TOTAL EXPENDITURES | <u>1,010,339</u> | <u>1,051,057</u> | <u>1,078,547</u> | <u>27,490</u> |

INSTRUCTION
SOCIAL WORKER SERVICES - MIDDLE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| OTHER PROFESSIONAL | 330,481 | 348,568 | 515,912 | 167,344 |
| BENEFITS: | | | | |
| FICA | 25,029 | 26,665 | 39,467 | 12,802 |
| HEALTH INSURANCE | 26,085 | 28,660 | 45,448 | 16,788 |
| LIFE INSURANCE | 3,767 | 3,311 | 4,005 | 694 |
| VRS | 47,144 | 50,654 | 67,450 | 16,796 |
| VRS HEALTH INSURANCE CREDIT | 1,627 | 3,840 | 5,275 | 1,435 |
| TOTAL SALARY AND BENEFITS: | 434,132 | 461,698 | 677,557 | 215,859 |
| NON-SALARY: | | | | |
| OTHER CHARGES | 2,682 | 2,782 | 3,118 | 336 |
| MATERIALS AND SUPPLIES | 0 | 100 | 100 | 0 |
| TOTAL NON-SALARY: | 2,682 | 2,882 | 3,218 | 336 |
| TOTAL EXPENDITURES | 436,814 | 464,580 | 680,775 | 216,195 |

INSTRUCTION
HOMEBOUND INSTRUCTION - MIDDLE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 36,587 | 36,587 | 37,107 | 520 |
| TEACHER | 83,240 | 0 | 0 | 0 |
| BENEFITS: | | | | |
| FICA | 9,178 | 2,799 | 2,839 | 40 |
| HEALTH INSURANCE | 5,217 | 5,732 | 5,681 | -51 |
| LIFE INSURANCE | 413 | 366 | 304 | -62 |
| VRS | 5,195 | 5,598 | 5,125 | -473 |
| VRS HEALTH INSURANCE CREDIT | 179 | 424 | 401 | -23 |
| TOTAL SALARY AND BENEFITS: | <u>140,010</u> | <u>51,506</u> | <u>51,457</u> | <u>-49</u> |
| NON-SALARY: | | | | |
| OTHER CHARGES | 113 | 200 | 200 | 0 |
| MATERIALS AND SUPPLIES | 0 | 463 | 463 | 0 |
| TOTAL NON-SALARY: | <u>113</u> | <u>663</u> | <u>663</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>140,123</u> | <u>52,169</u> | <u>52,120</u> | <u>-49</u> |

INSTRUCTION
IMPROVEMENT OF INSTRUCTION - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| ASSISTANT SUPERINTENDENT | 113,513 | 118,265 | 123,003 | 4,738 |
| CLERICAL | 591,301 | 673,075 | 786,466 | 113,391 |
| DIR / SUPV / MNGR / COORD | 676,411 | 714,824 | 755,615 | 40,791 |
| OTHER PROFESSIONAL | 360,201 | 391,095 | 395,420 | 4,325 |
| SECURITY GUARD | 1,302 | 0 | 0 | |
| SUPPLEMENTS | 8,528 | 3,000 | 12,000 | 9,000 |
| TEACHER | 926,635 | 952,435 | 908,727 | -43,708 |
| BENEFITS: | | | | |
| FICA | 202,293 | 794,153 | 815,379 | 21,226 |
| HEALTH INSURANCE | 212,087 | 257,940 | 244,283 | -13,657 |
| LIFE INSURANCE | 29,901 | 27,706 | 22,888 | -4,818 |
| VRS | 374,987 | 423,914 | 385,456 | -38,458 |
| VRS HEALTH INSURANCE | 12,940 | 32,140 | 30,143 | -1,997 |
| TOTAL SALARY AND | 3,510,098 | 4,388,547 | 4,479,380 | 90,833 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 174,912 | 332,887 | 652,573 | 319,686 |
| OTHER CHARGES | 468,827 | 715,997 | 776,347 | 60,350 |
| MATERIALS AND SUPPLIES | 187,990 | 290,306 | 466,473 | 176,167 |
| EQUIPMENT | 61,082 | 57,000 | 181,284 | 124,284 |
| TOTAL NON-SALARY: | 892,811 | 1,396,190 | 2,076,677 | 680,487 |
| TOTAL EXPENDITURES | <u>4,402,910</u> | <u>5,784,737</u> | <u>6,556,057</u> | <u>771,320</u> |

INSTRUCTION
MEDIA SERVICES - ELEMENTARY

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 247,213 | 259,293 | 282,488 | 23,195 |
| LIBRARIAN | 674,531 | 802,987 | 769,611 | -33,376 |
| BENEFITS: | | | | |
| FICA | 69,610 | 81,264 | 81,565 | 301 |
| HEALTH INSURANCE | 113,742 | 137,568 | 136,344 | -1,224 |
| LIFE INSURANCE | 10,403 | 10,503 | 8,649 | -1,854 |
| VRS | 129,751 | 160,693 | 145,656 | -15,037 |
| VRS HEALTH INSURANCE CREDIT | 4,477 | 12,183 | 11,391 | -792 |
| TOTAL SALARY AND BENEFITS: | <u>1,249,728</u> | <u>1,464,491</u> | <u>1,435,704</u> | <u>-28,787</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 11,478 | 26,540 | 16,500 | -10,040 |
| OTHER CHARGES | 866 | 3,057 | 5,634 | 2,577 |
| MATERIALS AND SUPPLIES | 46,599 | 37,190 | 44,700 | 7,510 |
| EQUIPMENT | 8,611 | 5,750 | 9,750 | 4,000 |
| TOTAL NON-SALARY: | <u>67,554</u> | <u>72,537</u> | <u>76,584</u> | <u>4,047</u> |
| TOTAL EXPENDITURES | <u>1,317,282</u> | <u>1,537,028</u> | <u>1,512,288</u> | <u>-24,740</u> |

INSTRUCTION
MEDIA SERVICES - MIDDLE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 43,004 | 47,424 | 47,474 | 50 |
| LIBRARIAN | 179,187 | 188,132 | 195,708 | 7,576 |
| TECHNICAL SUPPORT | 62,445 | 69,279 | 76,013 | 6,734 |
| BENEFITS: | | | | |
| FICA | 21,686 | 23,320 | 22,883 | -437 |
| HEALTH INSURANCE | 24,021 | 22,928 | 34,086 | 11,158 |
| LIFE INSURANCE | 3,263 | 2,988 | 2,544 | -444 |
| VRS | 40,414 | 45,722 | 42,838 | -2,884 |
| VRS HEALTH INSURANCE CREDIT | 1,395 | 3,466 | 3,350 | -116 |
| TOTAL SALARY AND BENEFITS: | 375,416 | 403,259 | 424,896 | 21,637 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 3,053 | 11,000 | 7,000 | -4,000 |
| OTHER CHARGES | 4,254 | 6,700 | 7,265 | 565 |
| MATERIALS AND SUPPLIES | 13,112 | 13,655 | 15,185 | 1,530 |
| EQUIPMENT | 8,231 | 5,500 | 5,500 | 0 |
| TOTAL NON-SALARY: | 28,651 | 36,855 | 34,950 | -1,905 |
| TOTAL EXPENDITURES | 404,067 | 440,114 | 459,846 | 19,732 |

INSTRUCTION
MEDIA SERVICES - HIGH

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 45,836 | 48,663 | 55,230 | 6,567 |
| LIBRARIAN | 387,682 | 401,904 | 417,370 | 15,466 |
| TECHNICAL SUPPORT | 189,471 | 197,601 | 212,975 | 15,374 |
| BENEFITS: | | | | |
| FICA | 46,854 | 49,585 | 52,446 | 2,861 |
| HEALTH INSURANCE | 73,038 | 80,248 | 79,534 | -714 |
| LIFE INSURANCE | 6,917 | 6,322 | 5,532 | -790 |
| VRS | 104,473 | 96,722 | 93,159 | -3,563 |
| VRS HEALTH INSURANCE CREDIT | 4,041 | 7,333 | 7,285 | -48 |
| TOTAL SALARY AND BENEFITS: | <u>858,314</u> | <u>888,378</u> | <u>923,531</u> | <u>35,153</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 0 | 4,700 | 4,500 | -200 |
| MATERIALS AND SUPPLIES | 19,857 | 16,400 | 17,000 | 600 |
| EQUIPMENT | 7,180 | 7,800 | 7,800 | 0 |
| TOTAL NON-SALARY: | <u>27,037</u> | <u>28,900</u> | <u>29,300</u> | <u>400</u> |
| TOTAL EXPENDITURES | <u>885,351</u> | <u>917,278</u> | <u>952,831</u> | <u>35,553</u> |

INSTRUCTION
OFFICE OF THE PRINCIPAL - ELEMENTARY

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| ASSISTANT PRINCIPAL | 897,389 | 967,516 | 1,060,004 | 92,488 |
| CLERICAL | 711,368 | 738,132 | 779,275 | 41,143 |
| PRINCIPAL | 1,406,849 | 1,403,734 | 1,439,145 | 35,411 |
| BENEFITS: | | | | |
| FICA | 228,614 | 237,679 | 250,067 | 12,388 |
| HEALTH INSURANCE | 260,731 | 298,064 | 278,369 | -19,695 |
| LIFE INSURANCE | 32,565 | 30,097 | 26,024 | -4,073 |
| VRS | 407,601 | 460,489 | 438,281 | -22,208 |
| VRS HEALTH INSURANCE CREDIT | 14,065 | 34,913 | 34,275 | -638 |
| TOTAL SALARY AND BENEFITS: | 3,959,182 | 4,170,624 | 4,305,440 | 134,816 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 1,589 | 3,260 | 3,690 | 430 |
| OTHER CHARGES | 33,388 | 34,717 | 38,938 | 4,221 |
| MATERIALS AND SUPPLIES | 20,494 | 34,382 | 39,919 | 5,537 |
| EQUIPMENT | 4,845 | 9,402 | 9,495 | 93 |
| TOTAL NON-SALARY: | 60,316 | 81,761 | 92,042 | 10,281 |
| TOTAL EXPENDITURES | 4,019,499 | 4,252,385 | 4,397,482 | 145,097 |

INSTRUCTION
OFFICE OF THE PRINCIPAL - MIDDLE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| ASSISTANT PRINCIPAL | 458,605 | 481,317 | 594,002 | 112,685 |
| CLERICAL | 195,150 | 196,316 | 214,646 | 18,330 |
| PRINCIPAL | 435,500 | 468,345 | 427,680 | -40,665 |
| BENEFITS: | | | | |
| FICA | 83,012 | 87,667 | 94,579 | 6,912 |
| HEALTH INSURANCE | 95,770 | 103,176 | 107,939 | 4,763 |
| LIFE INSURANCE | 12,081 | 11,103 | 9,831 | -1,272 |
| VRS | 148,124 | 169,875 | 165,572 | -4,303 |
| VRS HEALTH INSURANCE CREDIT | 5,111 | 12,879 | 12,948 | 69 |
| TOTAL SALARY AND BENEFITS: | <u>1,433,353</u> | <u>1,530,678</u> | <u>1,627,197</u> | <u>96,519</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 0 | 2,309 | 2,309 | 0 |
| OTHER CHARGES | 33,574 | 12,650 | 12,806 | 156 |
| MATERIALS AND SUPPLIES | 16,460 | 11,812 | 11,812 | 0 |
| EQUIPMENT | 868 | 1,000 | 4,600 | 3,600 |
| TOTAL NON-SALARY: | <u>50,903</u> | <u>27,771</u> | <u>31,527</u> | <u>3,756</u> |
| TOTAL EXPENDITURES | <u>1,484,256</u> | <u>1,558,449</u> | <u>1,658,724</u> | <u>100,275</u> |

**INSTRUCTION
OFFICE OF THE PRINCIPAL - HIGH**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| ASSISTANT PRINCIPAL | 586,304 | 609,954 | 690,168 | 80,214 |
| CLERICAL | 336,803 | 349,874 | 384,748 | 34,874 |
| PRINCIPAL | 276,463 | 287,801 | 352,465 | 64,664 |
| BENEFITS: | | | | |
| FICA | 91,275 | 94,181 | 111,126 | 16,945 |
| HEALTH INSURANCE | 109,557 | 120,372 | 113,620 | -6,752 |
| LIFE INSURANCE | 12,817 | 11,763 | 10,579 | -1,184 |
| VRS | 160,473 | 179,969 | 178,167 | -1,802 |
| VRS HEALTH INSURANCE CREDIT | 5,538 | 13,645 | 13,933 | 288 |
| TOTAL SALARY AND BENEFITS: | 1,579,229 | 1,667,559 | 1,854,806 | 187,247 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 500 | 500 | 500 | 0 |
| OTHER CHARGES | 15,569 | 17,014 | 21,169 | 4,155 |
| MATERIALS AND SUPPLIES | 16,775 | 16,140 | 16,140 | 0 |
| EQUIPMENT | 26,718 | 22,801 | 22,801 | 0 |
| TOTAL NON-SALARY: | 59,562 | 56,455 | 60,610 | 4,155 |
| TOTAL EXPENDITURES | 1,638,792 | 1,724,014 | 1,915,416 | 191,402 |

**GENERAL FUND
ADMINISTRATION, ATTENDANCE AND HEALTH OVERVIEW**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| ASSISTANT SUPERINTENDENT | 95,909 | 101,097 | 105,592 | 4,495 |
| BOARD MEMBER | 25,400 | 24,300 | 50,600 | 26,300 |
| CLERICAL | 1,050,455 | 1,066,741 | 1,189,813 | 123,072 |
| DIR / SUPV / MNGR / COORD | 628,310 | 680,160 | 691,147 | 10,987 |
| NURSE | 1,010,302 | 1,047,899 | 1,095,666 | 47,767 |
| OTHER PROFESSIONAL | 15,135 | 17,427 | 38,734 | 21,307 |
| PSYCHOLOGIST - DISTRICT | 293,814 | 335,472 | 381,553 | 46,081 |
| SUB NURSE | 833 | 0 | 8,500 | 8,500 |
| SUPERINTENDENT | 173,353 | 173,353 | 206,093 | 32,740 |
| TEACHER | 291,049 | 310,025 | 312,261 | 2,236 |
| BENEFITS: | | | | |
| FICA | 264,766 | 287,084 | 306,678 | 19,594 |
| HEALTH INSURANCE | 333,919 | 378,312 | 825,989 | 447,677 |
| HEALTH INSURANCE RETIREE | 199,380 | 561,198 | 561,198 | 0 |
| LIFE INSURANCE | 38,390 | 36,113 | 31,695 | -4,418 |
| VRS | 479,139 | 552,552 | 509,188 | -43,364 |
| VRS HEALTH INSURANCE CREDIT | 16,534 | 41,894 | 41,745 | -149 |
| TOTAL SALARY AND BENEFITS: | 4,916,688 | 5,613,627 | 6,356,452 | 742,825 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 428,784 | 638,344 | 843,270 | 204,926 |
| OTHER CHARGES | 332,003 | 419,455 | 332,004 | -87,451 |
| MATERIALS AND SUPPLIES | 49,652 | 71,225 | 73,800 | 2,575 |
| EQUIPMENT | 8,147 | 16,150 | 26,150 | 10,000 |
| TOTAL NON-SALARY: | 818,586 | 1,145,174 | 1,275,224 | 130,050 |
| TOTAL EXPENDITURES | 5,735,274 | 6,758,801 | 7,631,676 | 872,875 |

ADMINISTRATION, ATTENDANCE AND HEALTH

BOARD SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| BOARD MEMBER | 25,400 | 24,300 | 50,600 | 26,300 |
| BENEFITS: | | | | |
| FICA | 1,944 | 1,859 | 3,871 | 2,012 |
| HEALTH INSURANCE | 10,434 | 0 | 0 | 0 |
| TOTAL SALARY AND BENEFITS: | 37,778 | 26,159 | 54,471 | 28,312 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 52,415 | 69,750 | 69,750 | 0 |
| OTHER CHARGES | 103,247 | 87,300 | 61,404 | -25,896 |
| MATERIALS AND SUPPLIES | 7,011 | 9,700 | 9,700 | 0 |
| EQUIPMENT | 0 | 500 | 500 | 0 |
| TOTAL NON-SALARY: | 162,672 | 167,250 | 141,354 | -25,896 |
| TOTAL EXPENDITURES | 200,450 | 193,409 | 195,825 | 2,416 |

**ADMINISTRATION, ATTENDANCE AND HEALTH
EXECUTIVE ADMIN SERVICES - DISTRICT WIDE**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 142,769 | 139,237 | 143,778 | 4,541 |
| DIR / SUPV / MNGR / COORD | 87,198 | 90,653 | 94,259 | 3,606 |
| SUPERINTENDENT | 173,353 | 173,353 | 206,093 | 32,740 |
| BENEFITS: | | | | |
| FICA | 26,198 | 30,848 | 32,082 | 1,234 |
| HEALTH INSURANCE | 36,990 | 28,660 | 28,405 | -255 |
| LIFE INSURANCE | 4,467 | 3,932 | 3,357 | -575 |
| VRS | 56,127 | 60,159 | 56,528 | -3,631 |
| VRS HEALTH INSURANCE CREDIT | 1,937 | 4,561 | 4,421 | -140 |
| TOTAL SALARY AND BENEFITS: | <u>529,038</u> | <u>531,403</u> | <u>568,923</u> | <u>37,520</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 19,746 | 16,000 | 21,500 | 5,500 |
| OTHER CHARGES | 50,088 | 40,900 | 25,717 | -15,183 |
| MATERIALS AND SUPPLIES | 6,271 | 8,550 | 10,550 | 2,000 |
| TOTAL NON-SALARY: | <u>76,105</u> | <u>65,450</u> | <u>57,767</u> | <u>-7,683</u> |
| TOTAL EXPENDITURES | <u>605,143</u> | <u>596,853</u> | <u>626,690</u> | <u>29,837</u> |

**ADMINISTRATION, ATTENDANCE AND HEALTH
OFFICE OF BUDGET AND PLANNING - DISTRICT WIDE**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| ASSISTANT SUPERINTENDENT | 95,909 | 101,097 | 105,592 | 4,495 |
| CLERICAL | 34,049 | 33,090 | 72,259 | 39,169 |
| BENEFITS: | | | | |
| FICA | 9,845 | 10,265 | 10,706 | 441 |
| HEALTH INSURANCE | 5,217 | 5,732 | 5,681 | -51 |
| LIFE INSURANCE | 1,440 | 1,342 | 1,148 | -194 |
| VRS | 18,103 | 20,531 | 19,328 | -1,203 |
| VRS HEALTH INSURANCE CREDIT | 625 | 1,557 | 1,512 | -45 |
| TOTAL SALARY AND BENEFITS: | 165,188 | 173,614 | 216,226 | 42,612 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 26,249 | 3,500 | 54,280 | 50,780 |
| OTHER CHARGES | 3,031 | 7,000 | 7,000 | 0 |
| MATERIALS AND SUPPLIES | 966 | 2,700 | 2,700 | 0 |
| EQUIPMENT | 0 | 1,500 | 1,500 | 0 |
| TOTAL NON-SALARY: | 30,246 | 14,700 | 65,480 | 50,780 |
| TOTAL EXPENDITURES | 195,434 | 188,314 | 281,706 | 93,392 |

**ADMINISTRATION, ATTENDANCE AND HEALTH
PUBLIC INFORMATION SERVICES - DISTRICT WIDE**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| DIR / SUPV / MNGR / COORD | 49,234 | 52,740 | 55,578 | 2,838 |
| BENEFITS: | | | | |
| FICA | 3,552 | 4,035 | 4,252 | 217 |
| HEALTH INSURANCE | 5,217 | 0 | 0 | 0 |
| LIFE INSURANCE | 556 | 527 | 456 | -71 |
| VRS | 6,991 | 8,069 | 7,675 | -394 |
| VRS HEALTH INSURANCE CREDIT | 241 | 612 | 600 | -12 |
| TOTAL SALARY AND BENEFITS: | <u>65,791</u> | <u>65,983</u> | <u>68,561</u> | <u>2,578</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 13,559 | 16,500 | 16,500 | 0 |
| OTHER CHARGES | 3,565 | 10,050 | 10,089 | 39 |
| MATERIALS AND SUPPLIES | 1,359 | 2,500 | 2,500 | 0 |
| EQUIPMENT | 891 | 1,200 | 1,200 | 0 |
| TOTAL NON-SALARY: | <u>19,374</u> | <u>30,250</u> | <u>30,289</u> | <u>39</u> |
| TOTAL EXPENDITURES | <u>85,165</u> | <u>96,233</u> | <u>98,850</u> | <u>2,617</u> |

ADMINISTRATION, ATTENDANCE AND HEALTH

HUMAN RESOURCES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 253,432 | 223,084 | 296,789 | 73,705 |
| DIR / SUPV / MNGR / COORD | 262,678 | 267,113 | 269,500 | 2,387 |
| BENEFITS: | | | | |
| FICA | 39,231 | 39,355 | 43,321 | 3,966 |
| HEALTH INSURANCE | 49,017 | 57,320 | 56,810 | -510 |
| LIFE INSURANCE | 5,747 | 5,044 | 4,603 | -441 |
| VRS | 71,691 | 77,180 | 77,514 | 334 |
| VRS HEALTH INSURANCE CREDIT | 2,474 | 5,852 | 6,062 | 210 |
| TOTAL SALARY AND BENEFITS: | 684,270 | 674,948 | 754,599 | 79,651 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 49,736 | 88,000 | 88,000 | 0 |
| OTHER CHARGES | 141,119 | 162,650 | 152,100 | -10,550 |
| MATERIALS AND SUPPLIES | 14,049 | 17,425 | 18,000 | 575 |
| EQUIPMENT | 1,276 | 6,000 | 6,000 | 0 |
| TOTAL NON-SALARY: | 206,182 | 274,075 | 264,100 | -9,975 |
| TOTAL EXPENDITURES | 890,452 | 949,023 | 1,018,699 | 69,676 |

ADMINISTRATION, ATTENDANCE AND HEALTH
FINANCIAL SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 433,820 | 473,310 | 449,280 | -24,030 |
| DIR / SUPV / MNGR / COORD | 229,201 | 269,654 | 271,810 | 2,156 |
| BENEFITS: | | | | |
| FICA | 48,450 | 54,695 | 55,163 | 468 |
| HEALTH INSURANCE | 62,461 | 74,516 | 507,853 | 433,337 |
| HEALTH INSURANCE RETIREE | 199,380 | 561,198 | 561,198 | 0 |
| LIFE INSURANCE | 7,269 | 6,990 | 5,913 | -1,077 |
| VRS | 90,609 | 106,954 | 99,583 | -7,371 |
| VRS HEALTH INSURANCE CREDIT | 3,127 | 8,109 | 7,788 | -321 |
| TOTAL SALARY AND BENEFITS: | <u>1,074,317</u> | <u>1,555,426</u> | <u>1,958,588</u> | <u>403,162</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 83,201 | 163,000 | 200,000 | 37,000 |
| OTHER CHARGES | 5,629 | 84,835 | 19,250 | -65,585 |
| MATERIALS AND SUPPLIES | 4,467 | 15,850 | 15,850 | 0 |
| EQUIPMENT | 2,679 | 5,500 | 5,500 | 0 |
| TOTAL NON-SALARY: | <u>95,976</u> | <u>269,185</u> | <u>240,600</u> | <u>-28,585</u> |
| TOTAL EXPENDITURES | <u>1,170,293</u> | <u>1,824,611</u> | <u>2,199,188</u> | <u>374,577</u> |

ADMINISTRATION, ATTENDANCE AND HEALTH

PURCHASING SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 159,960 | 169,748 | 197,829 | 28,081 |
| BENEFITS: | | | | |
| FICA | 12,196 | 12,986 | 15,134 | 2,148 |
| HEALTH INSURANCE | 15,651 | 17,196 | 22,724 | 5,528 |
| LIFE INSURANCE | 1,809 | 1,697 | 1,622 | -75 |
| VRS | 22,677 | 25,971 | 2,730 | -23,241 |
| VRS HEALTH INSURANCE CREDIT | 782 | 1,969 | 2,137 | 168 |
| TOTAL SALARY AND BENEFITS: | <u>213,075</u> | <u>229,567</u> | <u>242,176</u> | <u>12,609</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 800 | 800 | 800 | 0 |
| OTHER CHARGES | 22,343 | 23,520 | 26,696 | 3,176 |
| MATERIALS AND SUPPLIES | 3,058 | 0 | 0 | 0 |
| EQUIPMENT | 1,946 | 0 | 10,000 | 10,000 |
| TOTAL NON-SALARY: | <u>28,147</u> | <u>24,320</u> | <u>37,496</u> | <u>13,176</u> |
| TOTAL EXPENDITURES | <u>241,222</u> | <u>253,887</u> | <u>279,672</u> | <u>25,785</u> |

**ADMINISTRATION, ATTENDANCE AND HEALTH
HEALTH SERVICES - DISTRICT WIDE**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 26,425 | 28,272 | 29,878 | 1,606 |
| NURSE | 1,010,302 | 1,047,899 | 1,095,666 | 47,767 |
| OTHER PROFESSIONAL | 15,135 | 17,427 | 38,734 | 21,307 |
| SUB NURSE | 833 | 0 | 8,500 | 8,500 |
| BENEFITS: | | | | |
| FICA | 79,720 | 83,660 | 89,072 | 5,412 |
| HEALTH INSURANCE | 122,560 | 143,300 | 142,025 | -1,275 |
| LIFE INSURANCE | 10,930 | 10,776 | 9,440 | -1,336 |
| VRS | 136,025 | 164,872 | 158,991 | -5,881 |
| VRS HEALTH INSURANCE CREDIT | 4,694 | 12,500 | 12,434 | -66 |
| TOTAL SALARY AND BENEFITS: | <u>1,406,624</u> | <u>1,508,706</u> | <u>1,584,740</u> | <u>76,034</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 94,588 | 140,340 | 142,440 | 2,100 |
| OTHER CHARGES | 1,684 | 1,800 | 3,166 | 1,366 |
| MATERIALS AND SUPPLIES | 11,250 | 13,000 | 13,000 | 0 |
| EQUIPMENT | 1,354 | 1,450 | 1,450 | 0 |
| TOTAL NON-SALARY: | <u>108,876</u> | <u>156,590</u> | <u>160,056</u> | <u>3,466</u> |
| TOTAL EXPENDITURES | <u>1,515,499</u> | <u>1,665,296</u> | <u>1,744,796</u> | <u>79,500</u> |

ADMINISTRATION, ATTENDANCE AND HEALTH

PSYCHOLOGICAL SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| PSYCHOLOGIST - DISTRICT | 293,814 | 335,472 | 381,553 | 46,081 |
| TEACHER | 291,049 | 310,025 | 312,261 | 2,236 |
| BENEFITS: | | | | |
| FICA | 43,630 | 49,381 | 53,077 | 3,696 |
| HEALTH INSURANCE | 26,372 | 51,588 | 62,491 | 10,903 |
| LIFE INSURANCE | 6,172 | 5,805 | 5,156 | -649 |
| VRS | 76,916 | 88,816 | 86,839 | -1,977 |
| VRS HEALTH INSURANCE CREDIT | 2,654 | 6,734 | 6,791 | 57 |
| TOTAL SALARY AND BENEFITS: | 740,608 | 847,821 | 908,168 | 60,347 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 88,490 | 140,454 | 250,000 | 109,546 |
| OTHER CHARGES | 1,297 | 1,400 | 26,582 | 25,182 |
| TOTAL NON-SALARY: | 89,787 | 141,854 | 276,582 | 134,728 |
| TOTAL EXPENDITURES | 830,394 | 989,675 | 1,184,750 | 195,075 |

**ADMINISTRATION, ATTENDANCE AND HEALTH
SPEECH/AUDIOLOGY SERVICES - DISTRICT WIDE**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| MATERIALS AND SUPPLIES | 1,222 | 1,500 | 1,500 | 0 |
| TOTAL NON-SALARY: | 1,222 | 1,500 | 1,500 | 0 |
| TOTAL EXPENDITURES | 1,222 | 1,500 | 1,500 | 0 |

**GENERAL FUND
TRANSPORTATION OVERVIEW**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| BUS DRIVER | 1,966,557 | 1,827,804 | 1,642,584 | -185,220 |
| BUS MONITOR | 467,915 | 408,087 | 406,809 | -1,278 |
| CLERICAL | 98,284 | 100,840 | 116,798 | 15,958 |
| OTHER PROFESSIONAL | 97,502 | 96,771 | 102,736 | 5,965 |
| SUB BUS DRIVER | 29,879 | 1,000 | 1,000 | 0 |
| SUB BUS MONITOR | 4,871 | 14,683 | 14,683 | 0 |
| BENEFITS: | | | | |
| FICA | 210,200 | 187,362 | 165,402 | -21,960 |
| HEALTH INSURANCE | 632,608 | 779,552 | 727,168 | -52,384 |
| LIFE INSURANCE | 22,378 | 24,098 | 17,727 | -6,371 |
| UNEMPLOYMENT COMPENSATION | 3,705 | 0 | 0 | 0 |
| VRS | 230,781 | 291,698 | 289,027 | -2,671 |
| VRS HEALTH INSURANCE CREDIT | 906 | 27,953 | 23,348 | -4,605 |
| TOTAL SALARY AND BENEFITS: | 3,765,586 | 3,759,848 | 3,507,282 | -252,566 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 775,859 | 839,863 | 829,092 | -10,771 |
| OTHER CHARGES | 148,390 | 403,088 | 339,088 | -64,000 |
| MATERIALS AND SUPPLIES | 494,519 | 455,085 | 751,350 | 296,265 |
| EQUIPMENT | 1,189 | 529,480 | 530,156 | 676 |
| TOTAL NON-SALARY: | 1,419,957 | 2,227,516 | 2,449,686 | 222,170 |
| TOTAL EXPENDITURES | 5,185,543 | 5,987,364 | 5,956,968 | -30,396 |

TRANSPORTATION
TRANSP - MGMT AND DIRECTION - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 98,284 | 100,840 | 116,798 | 15,958 |
| OTHER PROFESSIONAL | 97,502 | 96,771 | 102,736 | 5,965 |
| BENEFITS: | | | | |
| FICA | 14,747 | 15,117 | 16,794 | 1,677 |
| HEALTH INSURANCE | 27,690 | 34,392 | 34,086 | -306 |
| LIFE INSURANCE | 2,082 | 1,973 | 1,798 | -175 |
| VRS | 26,264 | 30,186 | 30,274 | 88 |
| VRS HEALTH INSURANCE CREDIT | 906 | 2,289 | 2,368 | 79 |
| TOTAL SALARY AND BENEFITS: | <u>267,475</u> | <u>281,568</u> | <u>304,854</u> | <u>23,286</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 43,034 | 70,000 | 62,875 | -7,125 |
| OTHER CHARGES | 183 | 106,088 | 9,088 | -97,000 |
| MATERIALS AND SUPPLIES | 2,045 | 1,700 | 1,350 | -350 |
| EQUIPMENT | 1,189 | 4,480 | 8,480 | 4,000 |
| TOTAL NON-SALARY: | <u>46,451</u> | <u>182,268</u> | <u>81,793</u> | <u>-100,475</u> |
| TOTAL EXPENDITURES | <u>313,926</u> | <u>463,836</u> | <u>386,647</u> | <u>-77,189</u> |

TRANSPORTATION
TRANSP - VEHICLE OPERATION - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| BUS DRIVER | 1,966,557 | 1,827,804 | 1,642,584 | -185,220 |
| BUS MONITOR | 467,915 | 408,087 | 406,809 | -1,278 |
| SUB BUS DRIVER | 29,879 | 1,000 | 1,000 | 0 |
| SUB BUS MONITOR | 4,871 | 14,683 | 14,683 | 0 |
| BENEFITS: | | | | |
| FICA | 195,453 | 172,245 | 148,608 | -23,637 |
| HEALTH INSURANCE | 604,918 | 745,160 | 693,082 | -52,078 |
| LIFE INSURANCE | 20,296 | 22,125 | 15,929 | -6,196 |
| UNEMPLOYMENT COMPENSATION | 3,705 | 0 | 0 | 0 |
| VRS | 204,518 | 261,512 | 258,753 | -2,759 |
| VRS HEALTH INSURANCE CREDIT | 0 | 25,664 | 20,980 | -4,684 |
| TOTAL SALARY AND BENEFITS: | 3,498,111 | 3,478,280 | 3,202,428 | -275,852 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 16,912 | 13,000 | 13,000 | 0 |
| OTHER CHARGES | 148,207 | 297,000 | 330,000 | 33,000 |
| MATERIALS AND SUPPLIES | 492,474 | 453,385 | 750,000 | 296,615 |
| TOTAL NON-SALARY: | 657,593 | 763,385 | 1,093,000 | 329,615 |
| TOTAL EXPENDITURES | 4,155,704 | 4,241,665 | 4,295,428 | 53,763 |

TRANSPORTATION
TRANSP - VEHICLE MAINTENANCE - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 715,912 | 756,863 | 753,217 | -3,646 |
| TOTAL NON-SALARY: | 715,912 | 756,863 | 753,217 | -3,646 |
| TOTAL EXPENDITURES | 715,912 | 756,863 | 753,217 | -3,646 |

TRANSPORTATION
TRANS - BUS PURCHASE REGULAR - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| EQUIPMENT | 0 | 525,000 | 521,676 | -3,324 |
| TOTAL NON-SALARY: | 0 | 525,000 | 521,676 | -3,324 |
| TOTAL EXPENDITURES | 0 | 525,000 | 521,676 | -3,324 |

GENERAL FUND OPERATIONS OVERVIEW

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CAFETERIA MANAGEMENT | 246,388 | 251,260 | 280,439 | 29,179 |
| CLERICAL | 214,289 | 196,958 | 180,976 | -15,982 |
| CROSSING GUARD | 435,087 | 459,214 | 420,894 | -38,320 |
| CUSTODIAN | 2,973,797 | 3,483,195 | 3,496,368 | 13,173 |
| OTHER PROFESSIONAL | 255,011 | 264,359 | 275,871 | 11,512 |
| SECURITY GUARD | 452,010 | 488,859 | 509,348 | 20,489 |
| SUB CROSSING GUARD | 10,920 | 0 | 10,000 | 10,000 |
| SUB CUSTODIAN | 46,557 | 64,064 | 64,064 | 0 |
| TRADES | 1,002,987 | 3,603,893 | 1,234,676 | -2,369,217 |
| BENEFITS: | | | | |
| FICA | 441,709 | 479,783 | 484,573 | 4,790 |
| HEALTH INSURANCE | 891,709 | 1,031,760 | 960,089 | -71,671 |
| LIFE INSURANCE | 57,129 | 56,038 | 47,951 | -8,087 |
| UNEMPLOYMENT COMPENSATION | 13,699 | 0 | 0 | 0 |
| VRS | 596,227 | 675,221 | 779,259 | 104,038 |
| VRS HEALTH INSURANCE CREDIT | 2,757 | 61,205 | 59,192 | -2,013 |
| TOTAL SALARY AND BENEFITS: | 7,640,278 | 11,115,809 | 8,803,700 | -2,312,109 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 1,467,457 | 1,423,076 | 1,778,753 | 355,677 |
| OTHER CHARGES | 3,497,135 | 1,339,296 | 4,019,484 | 2,680,188 |
| MATERIALS AND SUPPLIES | 573,218 | 745,145 | 826,605 | 81,460 |
| EQUIPMENT | 237,418 | 387,250 | 402,250 | 15,000 |
| TOTAL NON-SALARY: | 5,775,229 | 3,894,767 | 7,027,092 | 3,132,325 |
| TOTAL EXPENDITURES | 13,415,507 | 15,010,576 | 15,830,792 | 820,216 |

OPERATIONS
OPERATIONS - MGMT & DIRECTION - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 126,110 | 111,276 | 114,258 | 2,982 |
| OTHER PROFESSIONAL | 255,011 | 264,359 | 275,871 | 11,512 |
| BENEFITS: | | | | |
| FICA | 29,080 | 28,736 | 29,845 | 1,109 |
| HEALTH INSURANCE | 19,578 | 17,196 | 22,724 | 5,528 |
| LIFE INSURANCE | 4,195 | 3,744 | 3,183 | -561 |
| VRS | 51,588 | 57,277 | 53,601 | -3,676 |
| VRS HEALTH INSURANCE CREDIT | 1,705 | 4,343 | 4,192 | -151 |
| TOTAL SALARY AND BENEFITS: | 487,267 | 486,931 | 503,674 | 16,743 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 22,815 | 13,500 | 13,500 | 0 |
| OTHER CHARGES | 11,128 | 22,175 | 21,805 | -370 |
| MATERIALS AND SUPPLIES | 354 | 3,450 | 3,100 | -350 |
| EQUIPMENT | 0 | 17,750 | 17,750 | 0 |
| TOTAL NON-SALARY: | 34,297 | 56,875 | 56,155 | -720 |
| TOTAL EXPENDITURES | 521,564 | 543,806 | 559,829 | 16,023 |

OPERATIONS

OPERATIONS - BLDG MAINTENANCE - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 0 | 2,000 | 2,000 | 0 |
| CUSTODIAN | -182,900 | 0 | 0 | 0 |
| TRADES | 1,002,987 | 3,603,893 | 1,234,676 | -2,369,217 |
| BENEFITS: | | | | |
| FICA | 76,033 | 82,677 | 90,459 | 7,782 |
| HEALTH INSURANCE | 119,934 | 126,104 | 124,982 | -1,122 |
| LIFE INSURANCE | 10,551 | 10,056 | 9,107 | -949 |
| UNEMPLOYMENT COMPENSATION | 11,794 | 0 | 0 | 0 |
| VRS | 112,496 | 118,856 | 147,940 | 29,084 |
| VRS HEALTH INSURANCE CREDIT | 597 | 11,664 | 11,995 | 331 |
| TOTAL SALARY AND BENEFITS: | <u>1,151,492</u> | <u>3,955,250</u> | <u>1,621,159</u> | <u>-2,334,091</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 1,282,245 | 1,167,514 | 1,525,022 | 357,508 |
| OTHER CHARGES | 3,365,929 | 1,175,121 | 3,801,079 | 2,625,958 |
| MATERIALS AND SUPPLIES | 201,329 | 321,060 | 348,085 | 27,025 |
| EQUIPMENT | 138,209 | 363,000 | 363,000 | 0 |
| TOTAL NON-SALARY: | <u>4,987,711</u> | <u>3,026,695</u> | <u>6,037,186</u> | <u>3,010,491</u> |
| TOTAL EXPENDITURES | <u>6,139,203</u> | <u>6,981,945</u> | <u>7,658,345</u> | <u>676,400</u> |

OPERATIONS
OPERATIONS - BLDG SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CUSTODIAN | 3,156,697 | 3,483,195 | 3,496,368 | 13,173 |
| SUB CUSTODIAN | 46,557 | 64,064 | 64,064 | 0 |
| BENEFITS: | | | | |
| FICA | 243,340 | 266,164 | 271,466 | 5,302 |
| HEALTH INSURANCE | 624,466 | 739,428 | 653,315 | -86,113 |
| LIFE INSURANCE | 33,728 | 34,313 | 28,705 | -5,608 |
| UNEMPLOYMENT COMPENSATION | 1,776 | 0 | 0 | 0 |
| VRS | 341,036 | 405,583 | 466,285 | 60,702 |
| VRS HEALTH INSURANCE CREDIT | 0 | 39,803 | 37,807 | -1,996 |
| TOTAL SALARY AND BENEFITS: | 4,447,601 | 5,032,550 | 5,018,010 | -14,540 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 37,060 | 89,078 | 91,282 | 2,204 |
| OTHER CHARGES | 107,047 | 121,250 | 175,250 | 54,000 |
| MATERIALS AND SUPPLIES | 295,607 | 329,500 | 341,835 | 12,335 |
| EQUIPMENT | 74,451 | 3,000 | 18,000 | 15,000 |
| TOTAL NON-SALARY: | 514,164 | 542,828 | 626,367 | 83,539 |
| TOTAL EXPENDITURES | 4,961,765 | 5,575,378 | 5,644,377 | 68,999 |

OPERATIONS
OPERATIONS - EQUIP SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 10,000 | 10,000 | 0 | -10,000 |
| OTHER CHARGES | 7,920 | 11,760 | 12,348 | 588 |
| TOTAL NON-SALARY: | <u>17,920</u> | <u>21,760</u> | <u>12,348</u> | <u>-9,412</u> |
| TOTAL EXPENDITURES | <u>17,920</u> | <u>21,760</u> | <u>12,348</u> | <u>-9,412</u> |

OPERATIONS
OPERATIONS - VEH SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 80,053 | 100,000 | 106,165 | 6,165 |
| MATERIALS AND SUPPLIES | 68,500 | 68,500 | 110,950 | 42,450 |
| EQUIPMENT | 24,123 | 0 | 0 | 0 |
| TOTAL NON-SALARY: | 172,676 | 168,500 | 217,115 | 48,615 |
| TOTAL EXPENDITURES | 172,676 | 168,500 | 217,115 | 48,615 |

OPERATIONS
OPERATIONS - SECURITY SERVICES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| SECURITY GUARD | 452,010 | 488,859 | 509,348 | 20,489 |
| BENEFITS: | | | | |
| FICA | 33,728 | 36,252 | 26,784 | -9,468 |
| HEALTH INSURANCE | 71,433 | 80,248 | 79,534 | -714 |
| LIFE INSURANCE | 4,900 | 4,539 | 3,859 | -680 |
| VRS | 50,119 | 53,648 | 62,685 | 9,037 |
| VRS HEALTH INSURANCE CREDIT | 0 | 5,265 | 5,083 | -182 |
| TOTAL SALARY AND BENEFITS: | <u>612,190</u> | <u>668,811</u> | <u>687,293</u> | <u>18,482</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 35,284 | 42,784 | 42,784 | 0 |
| OTHER CHARGES | 1,225 | 1,500 | 1,500 | 0 |
| MATERIALS AND SUPPLIES | 625 | 5,000 | 5,000 | 0 |
| EQUIPMENT | 636 | 1,000 | 1,000 | 0 |
| TOTAL NON-SALARY: | <u>37,770</u> | <u>50,284</u> | <u>50,284</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>649,960</u> | <u>719,095</u> | <u>737,577</u> | <u>18,482</u> |

OPERATIONS
OPERATIONS - CROSSING GUARDS - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CROSSING GUARD | 435,087 | 459,214 | 420,894 | -38,320 |
| SUB CROSSING GUARD | 10,920 | 0 | 10,000 | 10,000 |
| BENEFITS: | | | | |
| FICA | 34,113 | 40,331 | 37,450 | -2,881 |
| HEALTH INSURANCE | 0 | 5,732 | 11,362 | 5,630 |
| LIFE INSURANCE | 167 | 112 | 87 | -25 |
| UNEMPLOYMENT COMPENSATION | 130 | 0 | 0 | 0 |
| VRS | 1,933 | 1,330 | 1,418 | 88 |
| VRS HEALTH INSURANCE CREDIT | 67 | 130 | 115 | -15 |
| TOTAL SALARY AND BENEFITS: | 482,416 | 506,849 | 481,326 | -25,523 |
| NON-SALARY: | | | | |
| MATERIALS AND SUPPLIES | 1,160 | 4,775 | 4,775 | 0 |
| TOTAL NON-SALARY: | 1,160 | 4,775 | 4,775 | 0 |
| TOTAL EXPENDITURES | 483,575 | 511,624 | 486,101 | -25,523 |

OPERATIONS
OPERATIONS - WAREHOUSE - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CAFETERIA MANAGEMENT | 246,388 | 251,260 | 280,439 | 29,179 |
| CLERICAL | 88,179 | 83,682 | 64,718 | -18,964 |
| BENEFITS: | | | | |
| FICA | 25,415 | 25,623 | 28,569 | 2,946 |
| HEALTH INSURANCE | 56,298 | 63,052 | 68,172 | 5,120 |
| LIFE INSURANCE | 3,588 | 3,274 | 3,010 | -264 |
| VRS | 39,055 | 38,527 | 47,330 | 8,803 |
| VRS HEALTH INSURANCE CREDIT | 388 | 0 | 0 | 0 |
| TOTAL SALARY AND BENEFITS: | <u>459,312</u> | <u>465,418</u> | <u>492,238</u> | <u>26,820</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 0 | 200 | 0 | -200 |
| OTHER CHARGES | 3,886 | 7,490 | 7,502 | 12 |
| MATERIALS AND SUPPLIES | 5,645 | 12,860 | 12,860 | 0 |
| EQUIPMENT | 0 | 2,500 | 2,500 | 0 |
| TOTAL NON-SALARY: | <u>9,531</u> | <u>23,050</u> | <u>22,862</u> | <u>-188</u> |
| TOTAL EXPENDITURES | <u>468,844</u> | <u>488,468</u> | <u>515,100</u> | <u>26,632</u> |

FACILITIES
FACILITIES - BLDG ADDT AND IMP - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 118,453 | 2,837,454 | 2,646,153 | -191,301 |
| OTHER CHARGES | 0 | 433,000 | 0 | -433,000 |
| TOTAL NON-SALARY: | 118,453 | 3,270,454 | 2,646,153 | -624,301 |
| TOTAL EXPENDITURES | 118,453 | 3,270,454 | 2,646,153 | -624,301 |

**GENERAL FUND
TECHNOLOGY OVERVIEW**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 135,891 | 155,462 | 125,174 | -30,288 |
| DIR / SUPV / MNGR / COORD | 76,292 | 80,980 | 86,943 | 5,963 |
| PARAPROFESSIONAL | 14,654 | 0 | 0 | 0 |
| TEACHER | 685,512 | 728,718 | 731,322 | 2,604 |
| TECHNOLOGY SUPPORT | 1,024,691 | 1,263,791 | 1,198,658 | -65,133 |
| BENEFITS: | | | | |
| FICA | 145,057 | 159,040 | 166,769 | 7,729 |
| HEALTH INSURANCE | 182,911 | 200,620 | 232,921 | 32,301 |
| LIFE INSURANCE | 21,783 | 20,585 | 17,757 | -2,828 |
| VRS | 271,513 | 306,922 | 294,303 | -12,619 |
| VRS HEALTH INSURANCE CREDIT | 9,369 | 22,938 | 22,449 | -489 |
| TOTAL SALARY AND BENEFITS: | 2,567,672 | 2,939,056 | 2,876,296 | -62,760 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 1,219,216 | 1,544,000 | 1,544,000 | 0 |
| OTHER CHARGES | 243,253 | 358,190 | 358,892 | 702 |
| MATERIALS AND SUPPLIES | 329,541 | 365,338 | 528,641 | 163,303 |
| EQUIPMENT | 443,693 | 1,356,050 | 1,356,050 | 0 |
| TOTAL NON-SALARY: | 2,235,704 | 3,623,578 | 3,787,583 | 164,005 |
| TOTAL EXPENDITURES | 4,803,377 | 6,562,634 | 6,663,879 | 101,245 |

TECHNOLOGY
TECH - CLASSROOM INSTRUCTION - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 181,109 | 330,000 | 330,000 | 0 |
| OTHER CHARGES | 23,103 | 150,400 | 151,102 | 702 |
| MATERIALS AND SUPPLIES | 212,053 | 149,950 | 313,253 | 163,303 |
| EQUIPMENT | 410,515 | 1,316,050 | 1,316,050 | 0 |
| TOTAL NON-SALARY: | 826,779 | 1,946,400 | 2,110,405 | 164,005 |
| TOTAL EXPENDITURES | 826,779 | 1,946,400 | 2,110,405 | 164,005 |

TECHNOLOGY
TECH - INSTRUCTIONAL SUPPORT - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 135,891 | 155,462 | 125,174 | -30,288 |
| PARAPROFESSIONAL | 14,654 | 0 | 0 | 0 |
| TEACHER | 685,512 | 728,718 | 731,322 | 2,604 |
| TECHNICAL SUPPORT | 1,024,691 | 1,263,791 | 1,198,658 | -65,133 |
| BENEFITS: | | | | |
| FICA | 139,686 | 152,845 | 160,118 | 7,273 |
| HEALTH INSURANCE | 177,694 | 200,620 | 232,921 | 32,301 |
| LIFE INSURANCE | 20,936 | 19,775 | 17,044 | -2,731 |
| VRS | 260,874 | 294,532 | 282,296 | -12,236 |
| VRS HEALTH INSURANCE CREDIT | 9,002 | 22,938 | 22,449 | -489 |
| TOTAL SALARY AND BENEFITS: | <u>2,468,939</u> | <u>2,838,681</u> | <u>2,769,982</u> | <u>-68,699</u> |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 493,560 | 518,000 | 518,000 | 0 |
| OTHER CHARGES | 163,784 | 45,790 | 45,790 | 0 |
| TOTAL NON-SALARY: | <u>657,344</u> | <u>563,790</u> | <u>563,790</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>3,126,283</u> | <u>3,402,471</u> | <u>3,333,772</u> | <u>-68,699</u> |

TECHNOLOGY
TECH - ADMINISTRATION - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| DIR / SUPV / MNGR / COORD | 76,292 | 80,980 | 86,943 | 5,963 |
| BENEFITS: | | | | |
| FICA | 5,371 | 6,195 | 6,651 | 456 |
| HEALTH INSURANCE | 5,217 | 0 | 0 | 0 |
| LIFE INSURANCE | 847 | 810 | 713 | -97 |
| VRS | 10,639 | 12,390 | 12,007 | -383 |
| VRS HEALTH INSURANCE CREDIT | 367 | 0 | 0 | 0 |
| TOTAL SALARY AND BENEFITS: | 98,733 | 100,375 | 106,314 | 5,939 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 538,936 | 690,000 | 690,000 | 0 |
| OTHER CHARGES | 56,366 | 162,000 | 162,000 | 0 |
| MATERIALS AND SUPPLIES | 36,586 | 45,000 | 45,000 | 0 |
| EQUIPMENT | 6,249 | 10,000 | 10,000 | 0 |
| TOTAL NON-SALARY: | 638,138 | 907,000 | 907,000 | 0 |
| TOTAL EXPENDITURES | 736,871 | 1,007,375 | 1,013,314 | 5,939 |

TECHNOLOGY
TECH - ATTENDANCE AND HEALTH - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 5,611 | 6,000 | 6,000 | 0 |
| TOTAL NON-SALARY: | 5,611 | 6,000 | 6,000 | 0 |
| TOTAL EXPENDITURES | 5,611 | 6,000 | 6,000 | 0 |

TECHNOLOGY
TECH - OPERATIONS AND MAINT - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| MATERIALS AND SUPPLIES | 80,902 | 170,388 | 170,388 | 0 |
| TOTAL NON-SALARY: | 80,902 | 170,388 | 170,388 | 0 |
| TOTAL EXPENDITURES | 80,902 | 170,388 | 170,388 | 0 |

TECHNOLOGY
TECH - FACILITIES - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| EQUIPMENT | 26,929 | 30,000 | 30,000 | 0 |
| TOTAL NON-SALARY: | 26,929 | 30,000 | 30,000 | 0 |
| TOTAL EXPENDITURES | 26,929 | 30,000 | 30,000 | 0 |

**GENERAL FUND
FUND TRANSFERS OVERVIEW**

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| INTEREST - ENERGY | 389,578 | 318,613 | 299,483 | -19,130 |
| LOCAL MATCH - ABE GRANT | 34,800 | 34,800 | 0 | -34,800 |
| LOCAL MATCH - BRIGHT STARS | 555,891 | 699,943 | 726,105 | 26,162 |
| LOCAL MATCH - EVEN START | 29,060 | 0 | 0 | 0 |
| LOCAL MATCH - READING GRANT | 55,198 | 87,597 | 84,238 | -3,359 |
| MATCH - ALGEBRA READINESS ACAD | 60,468 | 63,351 | 60,864 | -2,487 |
| PRINCIPAL - ENERGY | 388,469 | 482,777 | 525,949 | 43,172 |
| RISK MGMT - CURRENT CLAIMS | 911,542 | 1,571,436 | 1,655,702 | 84,266 |
| RISK MGMT - DEFICIT FUNDING | 1,686,000 | 0 | 0 | 0 |
| SCHOOL ATHLETICS PROGRAMS | 45,000 | 0 | 0 | 0 |
| TRANSFER TO CITY | 324,268 | 0 | 0 | 0 |
| TRANSFER TO CONSTRUCTION FUND | 6,942,695 | 0 | 0 | 0 |
| TRANSFER TO TEXTBOOK FUND | 1,635,461 | 1,464,088 | 1,659,280 | 195,192 |
| TOTAL NON-SALARY: | 13,058,430 | 4,722,605 | 5,011,621 | 289,016 |
| TOTAL EXPENDITURES | 13,058,430 | 4,722,605 | 5,011,621 | 289,016 |

FUND TRANSFERS/DEBT SERVICES

DEBT SERVICE - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| INTEREST - ENERGY | 389,578 | 318,613 | 299,483 | -19,130 |
| PRINCIPAL - ENERGY | 388,469 | 482,777 | 525,949 | 43,172 |
| TOTAL NON-SALARY: | <u>778,047</u> | <u>801,390</u> | <u>825,432</u> | <u>24,042</u> |
| TOTAL EXPENDITURES | <u>778,047</u> | <u>801,390</u> | <u>825,432</u> | <u>24,042</u> |

FUND TRANSFERS/DEBT SERVICES
INTRA-AGENCY FUND TRANSFERS - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| NON-SALARY: | | | | |
| LOCAL MATCH - ABE GRANT | 34,800 | 34,800 | 0 | -34,800 |
| LOCAL MATCH - ERLY READING INT | 55,198 | 87,597 | 84,238 | -3,359 |
| LOCAL MATCH - EVEN START | 29,060 | 0 | 0 | 0 |
| LOCAL MATCH - VA PRESCHOOL INT | 555,891 | 699,943 | 726,105 | 26,162 |
| LOCAL MATCH- ALGEBRA READINESS | 60,468 | 63,351 | 60,864 | -2,487 |
| RISK MGMT - CURRENT CLAIMS | 911,542 | 1,571,436 | 1,655,702 | 84,266 |
| RISK MGMT - DEFICIT FUNDING | 1,686,000 | 0 | 0 | 0 |
| SCHOOL ATHLETICS PROGRAMS | 45,000 | 0 | 0 | 0 |
| TRANSFER TO CITY | 324,268 | 0 | 0 | 0 |
| TRANSFER TO CONSTRUCTION FUND | 6,942,695 | 0 | 0 | 0 |
| TRANSFER TO TEXTBOOK FUND | 1,635,461 | 1,464,088 | 1,659,280 | 195,192 |
| TOTAL NON-SALARY: | <u>12,280,383</u> | <u>3,921,215</u> | <u>4,186,189</u> | <u>264,974</u> |
| TOTAL EXPENDITURES | <u>12,280,383</u> | <u>3,921,215</u> | <u>4,186,189</u> | <u>264,974</u> |

School Board Budget Addendum

All Funds

| EXPENDITURES | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
|------------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|
| GENERAL FUND | 139,388,578 | 146,754,398 | 151,785,863 | 7,365,820 |
| REPROGRAPHICS FUND | 985,456 | 956,619 | 896,280 | -28,837 |
| CAFETERIA FUND | 6,540,000 | 7,272,000 | 6,795,350 | 732,000 |
| GRANTS FUND | 18,954,073 | 19,253,830 | 17,667,069 | 299,757 |
| RISK MANAGEMENT & INSURANCE FUND | 1,172,542 | 1,509,811 | 1,655,702 | 337,269 |
| TEXTBOOK FUND | 1,504,200 | 1,464,088 | 1,659,280 | -40,112 |
| GRAND TOTAL OF EXPENDITURES | <u>168,544,849</u> | <u>177,210,746</u> | <u>180,459,544</u> | <u>8,665,897</u> |

ADMINISTRATION, ATTENDANCE AND HEALTH

REPROGRAPHICS - DISTRICT WIDE

| EXPENDITURES CATEGORIES | 2006 - 07 ACTUAL | 2007 - 08 BUDGET | 2008 - 09 BUDGET | INCREASE/ DECREASE |
|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|
| SALARY AND BENEFITS: | | | | |
| SALARIES: | | | | |
| CLERICAL | 70,906 | 51,677 | 46,599 | -5,078 |
| OTHER PROFESSIONAL | 186,935 | 336,954 | 292,079 | -44,875 |
| BENEFITS: | | | | |
| FICA | 19,607 | 29,753 | 22,344 | -7,409 |
| HEALTH INSURANCE | 28,263 | 48,993 | 42,177 | -6,816 |
| LIFE INSURANCE | 2,463 | 4,212 | 3,797 | -415 |
| OTHER BENEFITS | 5,696 | 0 | 0 | 0 |
| VRS | 30,913 | 49,263 | 42,702 | -6,561 |
| VRS HEALTH INSURANCE CREDIT | 1,067 | 1,887 | 0 | -1,887 |
| TOTAL SALARY AND BENEFITS: | 345,850 | 522,739 | 449,698 | -73,041 |
| NON-SALARY: | | | | |
| PURCHASED SERVICES | 139,449 | 113,020 | 112,912 | -108 |
| OTHER CHARGES | 7,354 | 76,510 | 43,620 | -32,890 |
| MATERIALS AND SUPPLIES | 99,154 | 184,350 | 213,350 | 29,000 |
| EQUIPMENT | 25,366 | 60,000 | 76,700 | 16,700 |
| TOTAL NON-SALARY: | 271,323 | 433,880 | 446,582 | 12,702 |
| TOTAL EXPENDITURES | 617,173 | 956,619 | 896,280 | -60,339 |

School Cafeteria Fund

| REVENUES | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
|-----------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|
| FROM THE COMMONWEALTH | 85,000 | 120,356 | 125,546 | 35,356 |
| FROM THE FEDERAL GOVERNMENT | 4,200,000 | 4,250,000 | 4,305,710 | 50,000 |
| CHARGES FOR SERVICES | 1,550,000 | 1,550,000 | 1,738,094 | 0 |
| DONATED COMMODITIES | 340,000 | 388,880 | 425,000 | 48,880 |
| OTHER REVENUE | 365,000 | 350,000 | 195,000 | -15,000 |
| TOTAL REVENUES | 6,540,000 | 6,659,236 | 6,789,350 | 119,236 |
| | | | | |
| EXPENDITURES | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
| SALARIES AND WAGES | 2,600,000 | 2,550,000 | 2,343,424 | -50,000 |
| FRINGE BENEFITS | 900,000 | 1,632,000 | 1,307,199 | 732,000 |
| PURCHASE OF FOODS | 2,550,000 | 2,600,000 | 2,494,150 | 50,000 |
| DONATED COMMODITIES | 340,000 | 70,000 | 60,000 | -270,000 |
| OTHER | 150,000 | 420,000 | 584,577 | 270,000 |
| TOTAL EXPENDITURES | 6,540,000 | 7,272,000 | 6,789,350 | 732,000 |

School Grants Fund

| <u>REVENUE SOURCE DISTRIBUTION</u> | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
|--|---------------------------|---------------------------|---------------------------|-------------------------------|
| FEDERAL | 13,121,243 | 13,851,872 | 12,628,677 | 730,629 |
| STATE | 4,517,545 | 3,896,073 | 3,805,051 | -621,472 |
| CITY | 286,962 | 271,243 | 0 | -15,719 |
| OTHER | 222,220 | 228,009 | 221,338 | 5,789 |
| TOTAL OUTSIDE REVENUES | 18,147,970 | 18,247,197 | 16,655,066 | 99,227 |
| TRANSFERS IN | 806,103 | 1,006,633 | 1,012,003 | 200,530 |
| TOTAL REVENUES | <u>18,954,073</u> | <u>19,253,830</u> | <u>17,667,069</u> | <u>299,757</u> |
| <u>REVENUE EXPENSE DISTRIBUTION</u> | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
| INSTRUCTION | 15,597,235 | 16,750,832 | 15,370,350 | 1,153,597 |
| ADMINISTRATION/ATTENDANCE & HEALTH | 2,237,892 | 1,347,768 | 1,236,695 | -890,124 |
| OPERATIONS AND MAINTENANCE | 372,982 | 385,077 | 353,341 | 12,095 |
| TECHNOLOGY | 745,964 | 770,153 | 706,683 | 24,189 |
| TOTAL EXPENDITURES | <u>18,954,073</u> | <u>19,253,830</u> | <u>17,667,069</u> | <u>299,757</u> |

Risk Management & Insurance Fund

| REVENUES | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
|-------------------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|
| TRANSFERS IN | 1,172,542 | 1,509,811 | 1,655,702 | 337,269 |
| TOTAL REVENUES | 1,172,542 | 1,509,811 | 1,655,702 | 337,269 |
| | | | | |
| EXPENDITURES | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
| WORKMEN'S COMPENSATION INS. PREMIUM | 286,000 | 94,500 | 196,541 | -191,500 |
| WORKMEN'S COMPENSATION & EXPENSES | 886,542 | 1,415,311 | 1,459,161 | 528,769 |
| TOTAL EXPENDITURES | 1,172,542 | 1,509,811 | 1,655,702 | 337,269 |

Textbook Fund

| Revenues | 2006-07 Budget | 2007-08 Budget | 2008-09 Budget | Increase/ Decrease |
|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------------|
| STATE | 1,175,532 | 1,144,185 | 1,308,840 | -31,347 |
| CITY - MATH REQUIREMENT | 328,668 | 319,903 | 350,440 | -8,765 |
| TOTAL REVENUES | 1,504,200 | 1,464,088 | 1,659,280 | -40,112 |
| EXPENDITURES | 2006-07 Budget | 2007-08 Budget | 2007-08 Budget | Increase/ Decrease |
| TEXTBOOKS | 1,504,200 | 1,464,088 | 1,659,280 | -40,112 |
| TOTAL EXPENDITURES | 1,504,200 | 1,464,088 | 1,659,280 | -40,112 |

INFORMATIONAL SECTION

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Sources of Revenue

Revenue for the school division is received from state, local and federal governing bodies.

State School Funds

State revenue includes funding for basic aid to support the Standards of Quality (SOQ), categorical aid and incentive program revenue to support specific programs and initiatives. One factor used to determine the State's level of support for education in a locality is the Local Composite Index (LCI). This factor combines three measures of local fiscal capacity (assessed value of real property, adjusted gross income, and taxable retail sales) into a single index in an effort to measure each locality's ability to pay for education. The LCI is adjusted at the beginning of each biennium.

State Sales Taxes

A census is conducted every three years by each locality to determine the number of school-aged children who reside within the city. This census is used to determine the distribution of sales tax to the school division. A rate of one and one-eighth cent is distributed by the state for public education.

City and Other Funds

City and Other revenue includes the appropriation approved by the City Council, E-Rate, non-resident tuition, fees and rents from the use of school buildings, and proceeds from sale of surplus property. The E-Rate program is part of the Universal Services subsidy program of the Telecommunications Act of 1996. The subsidy program is to provide discounts on all telecommunications services and advanced telecommunications to schools, libraries, and rural health care organizations. The E-Rate program is regulated by the FCC and calls for discounts of 20 to 90 percent on all telecommunications services, Internet access, and internal connections for schools and libraries, depending on the applicant's location and economic status. The program is funded by fees charged to interstate telecommunication providers.

Federal Funds

These funds are subject to the federal budget process. Categorical funds are for specific programs.

Revenue receipts have been received under the following categories for the previous four years

| | 03/04 | | 04/05 | | 05/06 | | 06/07 | |
|-------------------|------------------|--------|------------------|--------|------------------|--------|------------------|--------|
| State Funds | \$68,724,304.00 | 52.46% | \$73,788,804.00 | 50.95% | \$76,699,956.00 | 49.90% | \$85,911,772.00 | 49.33% |
| State Sales Tax | \$10,695,473.00 | 8.17% | \$12,536,028.00 | 8.66% | \$12,557,322.00 | 8.17% | \$12,206,131.00 | 7.00% |
| Local/Other Funds | \$35,000,545.00 | 26.72% | \$42,268,469.00 | 29.19% | \$52,980,412.00 | 34.46% | \$51,516,584.00 | 29.58% |
| Federal Fund | \$16,576,224.00 | 12.65% | \$16,233,796.00 | 11.25% | \$11,475,309.00 | 7.47% | \$24,532,106.00 | 14.09% |
| Total | \$130,996,546.00 | | \$144,827,097.00 | | \$153,712,999.00 | | \$174,166,593.00 | |

Source: Portsmouth Public Schools Finance Dept: ASR Reports

| Schools | |
|----------------------|----|
| Elementary Schools | 14 |
| Middle Schools | 3 |
| High Schools | 3 |
| Pre-School Centers | 2 |
| Special Centers | 2 |
| School Board Members | 9 |

| City Demographics | |
|---------------------------|---------|
| Founded in | 1752 |
| Area in square miles | 29.9 |
| Population | 101,377 |
| Registered Voters | 57,368 |
| Hospitals | 1 |
| Real Estate Tax per \$100 | \$1.21 |
| Recreation Centers | 8 |
| Museums | 5 |
| Golf Courses | 1 |

Source: City of Portsmouth Website Portsmouth Public Schools

MARCH 31, 2007 STUDENT MEMBERSHIP BY GRADE LEVEL

| SCHOOL | GRADE 1 | GRADE 2 | GRADE 3 | GRADE 4 | GRADE 5 | GRADE 6 | GRADE 7 | GRADE 8 | GRADE 9 | GRADE 10 | GRADE 11 | GRADE 12 | GRADE KG | GRADE PK | Totals |
|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|--------|
|--------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|--------|

Elementary Schools

| | | | | | | | | | | | | | | | |
|--------------------------|-----|-----|-----|-----|-----|-----|--|--|--|--|--|--|-----|----|------|
| BRIGHTON ELEMENTARY | 100 | 109 | 106 | 86 | 84 | 82 | | | | | | | 95 | | 662 |
| CHURCHLAND ACADEMY | 152 | 129 | 157 | 140 | 127 | 143 | | | | | | | 156 | | 1004 |
| CHURCHLAND ELEMENTARY | 96 | 93 | 89 | 99 | 91 | 86 | | | | | | | 77 | 86 | 717 |
| CHURCHLAND PRIMARY | 71 | 70 | 55 | 79 | 67 | 74 | | | | | | | 90 | 7 | 513 |
| DOUGLASS PARK ELEMENTARY | 89 | 98 | 127 | 76 | 98 | 95 | | | | | | | 111 | | 694 |
| HODGES MANOR ELEMENTARY | 77 | 78 | 64 | 64 | 69 | 67 | | | | | | | 85 | 69 | 573 |
| JAMES HURST ELEMENTARY | 121 | 99 | 115 | 111 | 91 | 100 | | | | | | | 101 | | 738 |
| JOHN TYLER ELEMENTARY | 100 | 91 | 101 | 84 | 87 | 77 | | | | | | | 90 | | 630 |
| LAKEVIEW ELEMENTARY | 80 | 92 | 97 | 92 | 87 | 90 | | | | | | | 86 | | 624 |
| OLIVE BRANCH ELEMENTARY | 65 | 59 | 68 | 54 | 58 | 50 | | | | | | | 54 | 18 | 426 |
| PARKVIEW ELEMENTARY | 64 | 71 | 43 | 40 | 46 | 45 | | | | | | | 64 | 33 | 406 |
| SIMONSDALE ELEMENTARY | 50 | 38 | 44 | 42 | 40 | 33 | | | | | | | 52 | 7 | 306 |
| VICTORY ELEMENTARY | 41 | 36 | 40 | 38 | 29 | 27 | | | | | | | 46 | | 257 |
| WESTHAVEN ELEMENTARY | 107 | 78 | 84 | 74 | 67 | 83 | | | | | | | 108 | | 601 |

MARCH 31, 2007 STUDENT MEMBERSHIP BY GRADE LEVEL

| SCHOOL | GRADE 1 | GRADE 2 | GRADE 3 | GRADE 4 | GRADE 5 | GRADE 6 | GRADE 7 | GRADE 8 | GRADE 9 | GRADE 10 | GRADE 11 | GRADE 12 | GRADE KG | GRADE PK | Totals | |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|----------|--------|-----|
| Middle Schools | | | | | | | | | | | | | | | | |
| CHURCHLAND MIDDLE | | | | | | | 462 | 431 | | | | | | | 893 | |
| CRADOCK MIDDLE | | | | | | | 335 | 261 | | | | | | | 596 | |
| W.E.WATERS MIDDLE | | | | | | | 269 | 275 | | | | | | | 544 | |
| High Schools | | | | | | | | | | | | | | | | |
| CHURCHLAND HIGH | | | | | | | | | 457 | 333 | 418 | 355 | | | 1563 | |
| I.C.NORCOM HIGH | | | | | | | | | 491 | 337 | 303 | 217 | | | 1348 | |
| WOODDROW WILSON HIGH | | | | | | | | | 478 | 258 | 230 | 203 | | | 1169 | |
| Centers | | | | | | | | | | | | | | | | |
| DAC | | | | | | | | | | | | | | | 68 | 68 |
| EMILY SPONG PRESCHOOL CENTER | | | | | | | | | | | | | | | 237 | 237 |
| EXCEL CAMPUS | | | | | | | | | 1 | | 26 | 69 | | | 96 | |
| MT. HERMON PRESCHOOL CENTER | | | | | | | | | | | | | | | 272 | 272 |

POSITION CONTROL ALLOCATIONS

| DESCRIPTION | AUTHORIZED COUNT |
|--------------------------------|---------------------|
| ASSISTANT DIRECTOR | 1 |
| ASSISTANT SUPERINTENDENT | 2 |
| ASSOCIATE 200 DAY - 7 HOUR | 44 |
| ASSOCIATE 260 DAY - 7 HOUR | 35 |
| ASSOCIATE 260 DAY - 8 HOUR | 83 |
| ASSOCIATE 260 DAY - 7.25 HOUR | 8 |
| ATTENDANCE OFFICERS | 3 |
| BUS DRIVER | 123 |
| BUS MONITOR | 43 |
| CLINIC ASSISTANT | 1 |
| COORDINATOR | 8 |
| CROSSING GUARD | 38 |
| CROSSING GUARD 12 MTH | 1 |
| CUSTODIAN | 84 |
| DELIVERY PERSONNEL | 2 |
| DIRECTOR | 10 |
| ELEM SCHOOL ASST PRINCIPAL | 17 |
| ELEMENTARY SCHOOL PRINCIPAL | 17 |
| EXECUTV ASST TO SUPERINTENDENT | 1 |
| FOOD PRODUCTION CHEF | 3 |
| FOOD SERVICES MAINTENANCE | 1 |
| FOOD SERVICES MANAGER | 22 |
| FOOD SERVICES PERSONNEL | 125 |
| GUIDANCE COUNSELOR | 31 |
| GUIDANCE COUNSELOR 10+1 | 6 |
| GUIDANCE COUNSELOR 10+2 | 3 |
| HEAD CUSTODIAN | 23 |
| HIGH SCHOOL ASST PRINCIPAL | 9 |
| HIGH SCHOOL PRINCIPAL | 3 |
| HOME SCHOOL LIAISON | 3 |
| HOME SCHOOL LIAISON 12 | 1 |
| IN-SCHOOL SUSPENSION I | 5 |
| IN-SCHOOL SUSPENSION II | 3 |
| INTERPRETER | 6 |
| LEAD CUSTODIAN | 27 |
| LIBRARY MEDIA SPECIALIST | 25 |
| MAINTENANCE PERSONNEL | 35 |
| MANAGER | 3 |
| MEDIA PERSONNEL | 1 |
| MIDDLE SCHOOL PRINCIPAL | 5 |
| MIDDLE SCHOOL ASST PRINCIPAL | 9 |
| NURSE | 29 |
| NURSE 10+2 | 1 |

| | |
|--------------------------------|-----|
| OCCUPATIONAL/PHYSICAL TH 10+1 | 2 |
| OCCUPATIONAL/PHYSICAL THERPST | 3 |
| OFFICERS | 2 |
| OTHER PROFESSIONAL STAFF | 1 |
| PARAPROFESSIONAL | 109 |
| PARAPROFESSIONAL SEVERE & PROF | 12 |
| PRINT SHOP PERSONNEL | 5 |
| PROGRAM SPECIALIST | 12 |
| PSYCHOLOGIST | 7 |
| PSYCHOLOGIST 10+2 | 4 |
| PURCHASING PERSONNEL - NON EXE | 1 |
| PURCHASING PERSONNEL- EXEMPT | 1 |
| ROTC INSTRUCTORS | 7 |
| SCHOOL BOARD | 9 |
| SECURITY OFFICERS | 20 |
| SENIOR SUPERVISOR | 23 |
| SOCIAL WORKER | 1 |
| SOCIAL WORKER 10+1 | 3 |
| SOCIAL WORKER 10+2 | 5 |
| SPECIAL ED PARAPROFESSIONAL | 159 |
| SPECIAL ED TEACHER | 176 |
| SPECIAL ED TEACHER 10+2 | 2 |
| SPEECH / HEARING / SIGHT THERP | 22 |
| SPEECH/HEARING/SIGHT TH 10+2 | 1 |
| STUDENT RESOURCE LIAISON | 7 |
| SUPERINTENDENT | 1 |
| SUPERVISOR | 15 |
| SUPERVISOR 10+1 | 1 |
| TEACHER | 892 |
| TEACHER 10+2 | 18 |
| TEACHER 1O+1 | 14 |
| TEACHER SPECIALIST | 7 |
| TEACHER SPECIALIST 10+1 | 1 |
| TECHNOLOGY PERSONNEL EXEMPT | 13 |
| TECHNOLOGY PERSONNEL NONEXP | 9 |

STUDENTS ENROLLED IN FREE AND REDUCED LUNCH PROGRAM

| YEAR | FREE LUNCH | REDUCED LUNCH |
|--------------|-------------------|----------------------|
| 07/08 | 7,095 | 1,135 |
| | | |
| 06/07 | 7,156 | 1,176 |
| | | |
| 05/06 | 7,633 | 1,208 |
| | | |
| 04/05 | 8,002 | 1,363 |

DIVISION STAFFING CHARACTERISTICS

| GENDER | 04/05 | 05/06 | 06/07 | 07/08 |
|----------------------------|--------------|--------------|--------------|--------------|
| Female | 960 | 997 | 1007 | 993 |
| Male | 488 | 243 | 236 | 223 |
| Total Teacher Types | 1448 | 1240 | 1243 | 1216 |



PORTSMOUTH PUBLIC SCHOOLS 2008-2009

Elementary Schools

| | |
|--------------------------------------|---------------------------------|
| Brighton Elementary School | 1100 Portsmouth Boulevard 23704 |
| Churchland Academy Elementary School | 4061 River Shore Road 23703 |
| Churchland Elementary School | 5601 Michael Lane 23703 |
| Churchland Primary School | 5700 Hedgerow Lane 23703 |
| Douglass Park Elementary School | 34 Grand Street 23701 |
| Hodges Manor Elementary School | 1201 Cherokee Road 23701 |
| James Hurst Elementary School | 18 Dahlgren Avenue 23702 |
| Lakeview Elementary School | 1300 Horne Avenue 23701 |
| Olive Branch Elementary School | 415 Mimosa Road 23701 |
| Park View Elementary School | 260 Elm Avenue 23704 |
| Simondale Elementary School | 132 Byers Avenue 23701 |
| John Tyler Elementary School | 3649 Hartford Street 23707 |
| Victory Elementary School | 2828 Greenwood Drive 23701 |
| Westhaven Elementary School | 3701 Clifford Street 23707 |

Middle Schools

| | |
|---------------------------|-------------------------------|
| Churchland Middle School | 4051 River Shore Road 23703 |
| Cradock Middle School | 21 Alden Avenue 23702 |
| W.E. Waters Middle School | 600 Roosevelt Boulevard 23701 |

High Schools

| | |
|----------------------------|-----------------------------|
| Churchland High School | 4301 Cedar Lane 23703 |
| I.C. Norcom High School | 1801 London Boulevard 23704 |
| Woodrow Wilson High School | 1401 Elmhurst Lane 23701 |

Centers

| | |
|-------------------------------------|----------------------------|
| D.A.C. Center | 401 West Road 23707 |
| Emily Spong Preschool Center | 2200 Piedmont Avenue 23704 |
| Mt. Hermon Preschool Center | 3000 North Street 23707 |
| New Directions at Stephen H. Clarke | 2801 Turnpike Road 23707 |



Hampton Roads

664

Craney Island

SUFFOLK

TOWNE POINT RD

164

WESTERN FREEWAY

CEDAR LN

WEST NORFOLK RD

High St W

Western Branch

CHESAPEAKE

ELMHURST LN

CITY PARK

Hodges Manor

Simondale

Olive Branch

Churchland Elementary

Churchland Primary/
Intermediate

Churchland Academy

Lakeview

Victory

BIDE-A-WEe GOLF COURSE

Douglass Park

Westhaven

John Tyler

Park View

Brighton

James Hurst

NORFOLK NAVAL SHIPYARD

PortCentre

Portsmouth Blvd

Elm Ave

Turnpike Rd

Frederick Blvd

AIRLINE BLVD

Elm Ave

County St

London Blvd

London St

Court St

Martin Luther King Fwy

Midtown Tunnel

Downtown Tunnel

464

George Washington Blvd

Victory Blvd

Elm Ave

Portsmouth Blvd

PortCentre

Portsmouth Blvd

Elm Ave

Turnpike Rd

Frederick Blvd

AIRLINE BLVD

Elmurst Ln

Portsmouth Blvd

Elm Ave

County St

London Blvd

London St

Court St

Martin Luther King Fwy

Midtown Tunnel

Downtown Tunnel

464

Elizabeth River

NORFOLK

CRANEY ISLAND

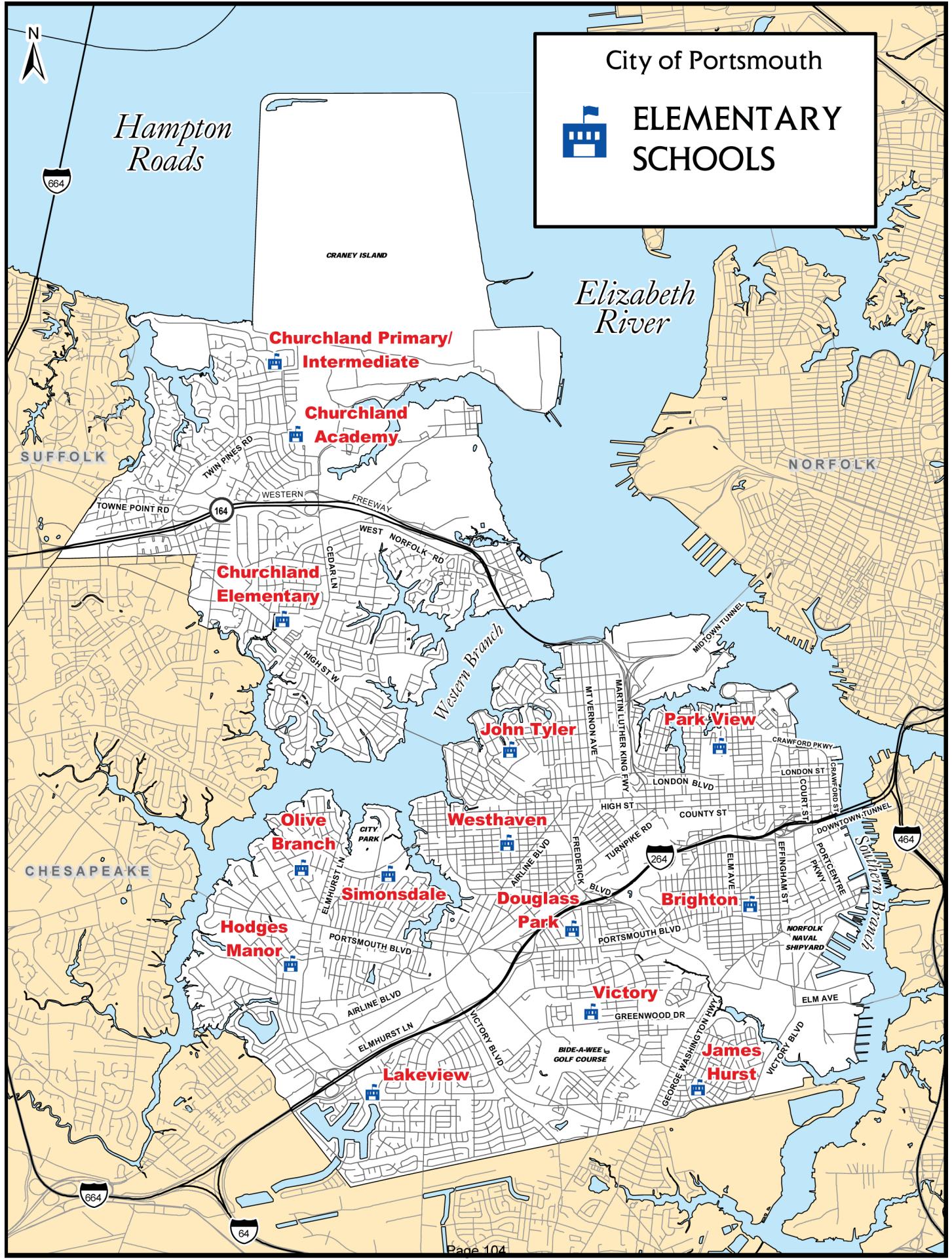
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City of Portsmouth

ELEMENTARY SCHOOLS



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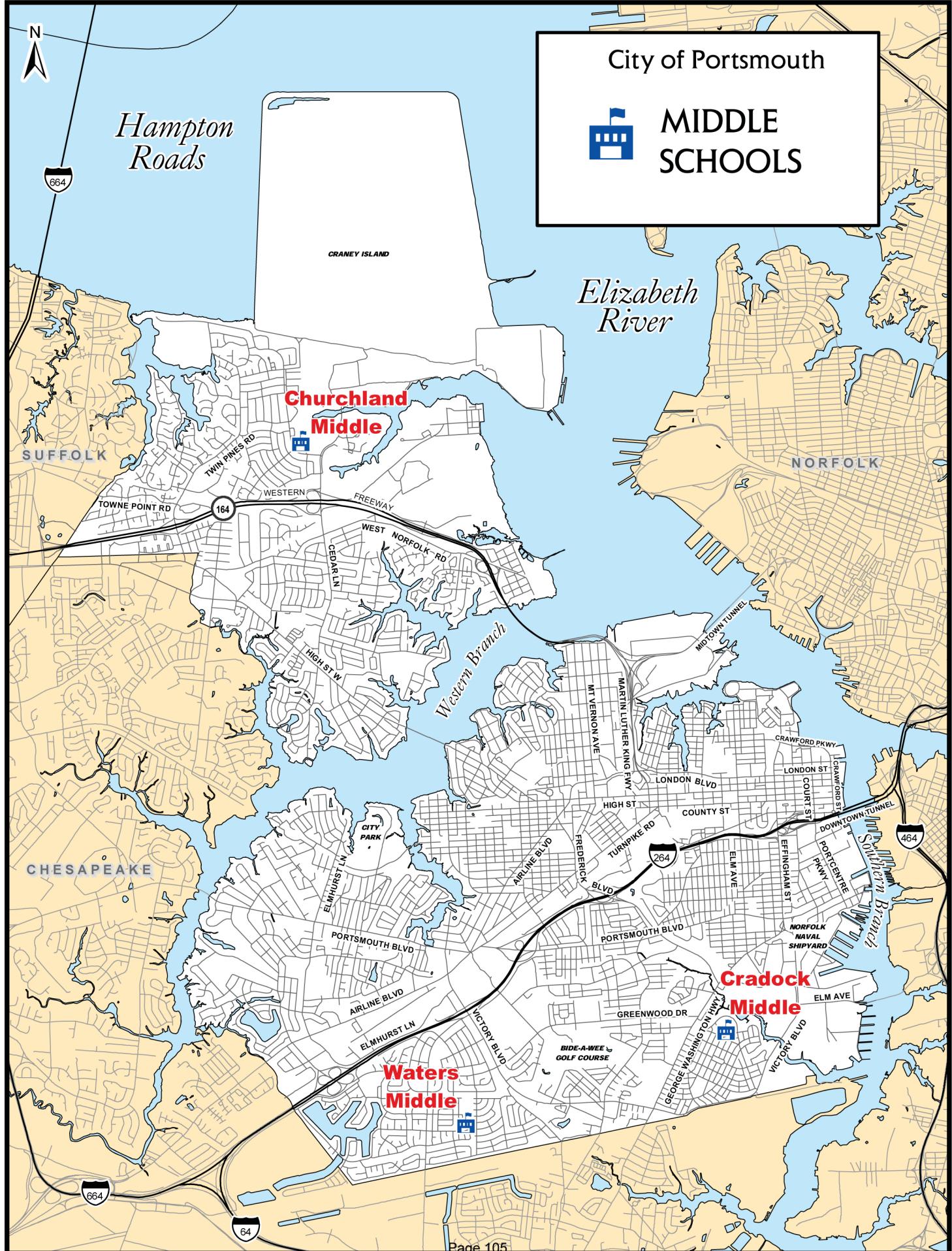


Hampton Roads

City of Portsmouth



**MIDDLE
SCHOOLS**

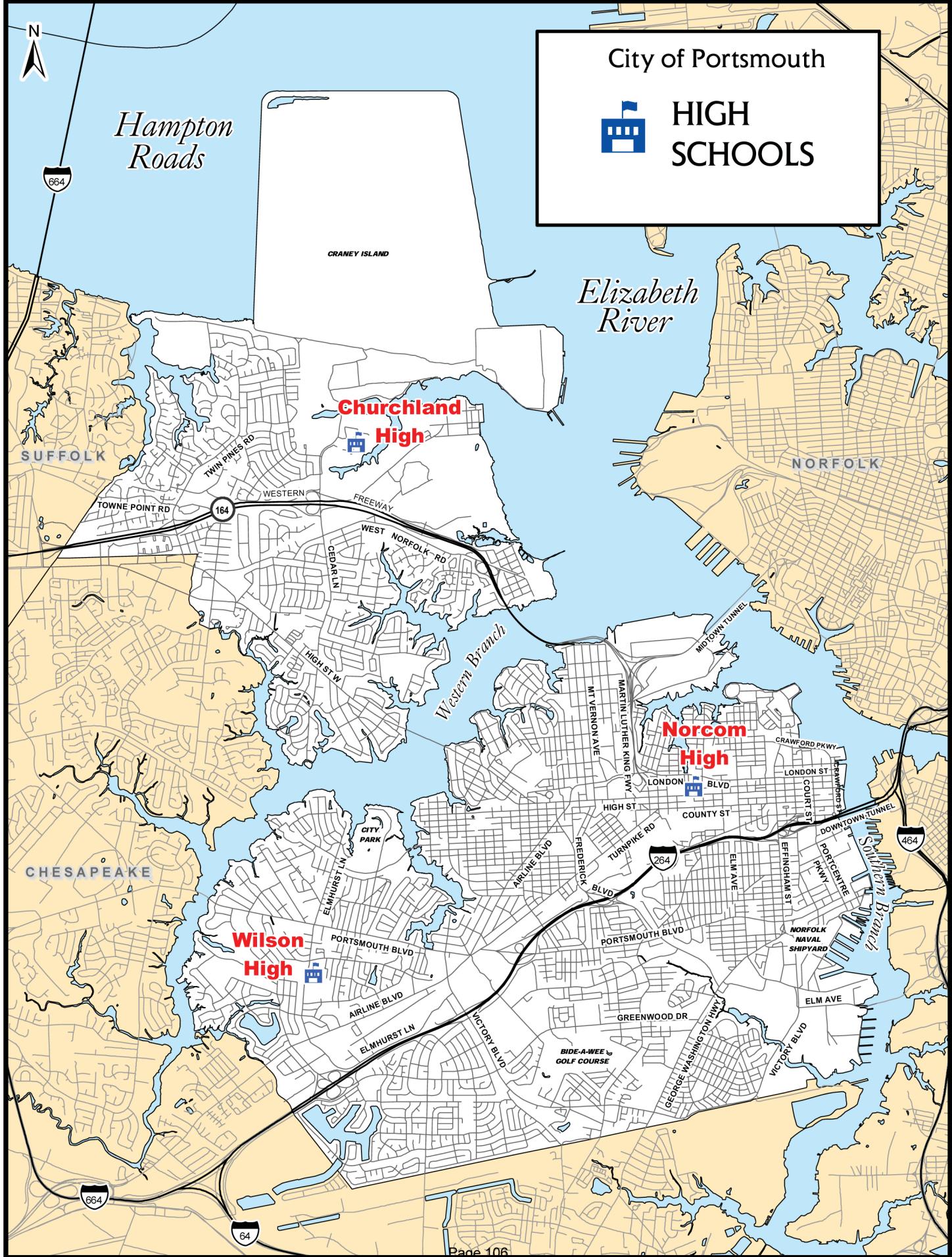


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City of Portsmouth



HIGH SCHOOLS



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